Public Accounts 2001/02

Consolidated Revenue Fund Supplementary Schedules

For the Fiscal Year Ended March 31, 2002

BRITISH COLUMBIA

Ministry of Finance
Office of the Comptroller General

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Consolidated Revenue Fund Supplementary Schedules

Province of British Columbia

For the Fiscal Year Ended
March 31, 2002

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Consolidated Revenue Fund
Supplementary Schedules
for the Fiscal Year Ended March 31, 2002
(Unaudited)

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Consolidated Revenue Fund
Schedule of Net Revenue by Source
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)

	1998	1999	2000	2001	2002
Taxation Revenue	$	$	$	$	$
Personal income	5,362,000	5,423,000	5,824,468	5,962,653	5,375,000
Corporation income	1,137,663	1,097,722	939,120	1,054,558	1,522,356
Provincial sales tax	3,243,216	3,209,211	3,337,720	3,616,568	3,535,275
Property	1,298,410	1,335,953	1,350,640	1,371,175	1,401,353
Fuel	641,613	653,511	469,874	442,823	398,231
Other	1,457,280	1,461,308	1,490,794	1,470,642	1,492,764
Commissions on collection of public funds	(24,121)	(23,825)	(24,266)	(23,590)	(36,314)
Valuation adjustments	(12,810)	(23,308)	(24,976)	(14,358)	(36,427)
	13,103,251	13,133,572	13,363,374	13,880,471	13,652,238
Natural Resource Revenue					
Petroleum, natural gas and minerals	498,351	406,176	716,637	1,901,394	1,352,258
Forests	1,364,269	1,092,811	1,392,126	1,152,625	1,109,123
Water and other	336,282	336,681	411,524	940,803	658,507
Commissions on collection of public funds	(1,110)	(1,107)	(1,059)	(1,097)	(1,063)
Valuation adjustments	(626)	(5,033)	(2,426)	(18,368)	(11,181)
	2,197,166	1,829,528	2,516,802	3,975,357	3,107,644
Other Revenue					
Medical Services Plan premiums	881,794	876,047	868,263	895,248	955,442
Motor vehicle licences and permits	316,258	328,566	335,446	342,370	346,356
Other fees and licences	393,760	363,986	362,443	330,405	338,613
Investment earnings	47,638	50,999	60,165	110,674	63,929
Miscellaneous	231,454	237,243	235,285	225,107	258,975
Asset dispositions	24,000	63,124	51,896	265	42,300
Commissions on collection of public funds	(76,206)	(54,939)	(17,002)	(7,624)	(11,056)
Valuation adjustments	(19,377)	(33,557)	(8,770)	(36,635)	(84,191)
	1,799,321	1,831,469	1,887,726	1,859,810	1,910,368
Contributions from Government Enterprises					
Taxpayer-supported Crown corporations and agencies					
British Columbia Buildings Corporation	20,000	2,000	71,000	50,200	15,134
Other		12,000	7,000	19,371	2,703
	20,000	14,000	78,000	69,571	17,837
Self-supported Crown corporations and agencies					
British Columbia Hydro and Power Authority	369,000	322,924	343,000	371,700	332,000
British Columbia Liquor Distribution Branch	609,259	615,595	617,387	642,425	636,100
British Columbia Lottery Corporation	281,432	369,420	415,967	413,672	448,757
Other		40,000		3,000	2,000
	1,259,691	1,347,939	1,376,354	1,430,797	1,418,857
Total contributions from government enterprises	1,279,691	1,361,939	1,454,354	1,500,368	1,436,694
Contributions from the Federal Government					
Canada Health and Social Transfer	1,637,000	1,968,000	2,438,074	2,619,000	2,444,735
Other contributions	199,501	181,591	171,179	178,302	410,043
Total contributions from the federal government	1,836,501	2,149,591	2,609,253	2,797,302	2,854,778
Net Consolidated Revenue Fund revenue	20,215,930	20,306,099	21,831,509	24,013,308	22,961,722
Liquidation dividends					255,736
Revenue Collected for and Transferred to Crown Corporations, Agencies and Other Entities					
Transfers to BC Transportation Financing Authority	(116,611)	(123,921)	(176,499)	(202,130)	(194,575)
Transfers to Forest Renewal BC	(482,758)	(177,439)	(301,516)	(187,099)	(144,355)
Greater Vancouver Transportation Authority (TransLink)			(181,822)	(173,095)	(200,622)
Transfers to other Crown corporations, agencies and entities	(254,618)	(268,589)	(259,576)	(280,138)	(298,900)
Total	(855,987)	(569,949)	(919,413)	(842,462)	(838,452)

PROVINCE OF BRITISH COLUMBIA

Consolidated Revenue Fund
Schedule of Expense by Function
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)

	1998	1999	2000	2001	2002
Health	$	$	$	$	$
Hospital care	4,387,765	4,546,381	4,835,765	5,278,172	5,998,201
Medical care	2,306,922	2,419,587	2,665,174	2,847,316	3,166,123
Preventive care	249,978	206,765	248,318	336,355	384,147
Other health	279,562	306,163	267,851	282,812	297,643
	7,224,227	7,478,896	8,017,108	8,744,655	9,846,114
Social Services					
Social assistance	2,052,835	1,965,070	1,961,723	2,052,523	2,054,300
Child welfare	984,945	1,033,270	1,018,444	1,038,498	1,185,206
Other social services	10,394	33,090	31,086	35,286	46,712
	3,048,174	3,031,430	3,011,253	3,126,307	3,286,218
Education					
Elementary and secondary	4,161,238	4,161,705	4,262,012	4,348,620	4,867,942
Post secondary	1,449,583	1,450,732	1,496,873	1,805,840	1,796,460
Other education	155,548	213,186	215,835	202,115	189,188
	5,766,369	5,825,623	5,974,720	6,356,575	6,853,590
Protection of Persons and Property					
Law enforcement	373,903	409,775	428,319	408,740	471,050
Police protection	147,670	157,314	160,925	175,104	197,316
Corrections	194,200	206,976	223,809	241,960	266,911
Other protection and regulations	263,126	296,709	296,630	275,056	262,354
	978,899	1,070,774	1,109,683	1,100,860	1,197,631
Transportation					
Road and air	476,867	471,581	468,705	447,375	493,684
Ferries	4,700	24,295	1,079,991		
Public transit	288,639	293,757	148,564	163,917	207,118
	770,206	789,633	1,697,260	611,292	700,802
Natural Resources and Economic Development					
Forests (including fire suppression)	474,760	576,823	492,989	596,810	810,425
Minerals and mines	20,430	30,829	42,703	57,667	112,824
Environment and agriculture	205,253	213,525	225,737	237,755	305,827
Fish and game	10,810	20,715	20,867	27,695	17,820
Trade and industry	114,115	90,190	182,416	110,517	92,628
	825,368	932,082	964,712	1,030,444	1,339,524
Other					
Local government	239,363	199,666	127,364	122,047	168,868
Housing support	86,740	91,092	92,612	103,981	134,140
Recreation and culture	146,932	81,369	138,945	115,392	89,457
Restructuring costs					6,441
	473,035	372,127	358,921	341,420	398,906
General Government					
Legislature	29,467	34,871	33,813	34,577	38,944
Administration	185,979	213,846	212,264	230,051	328,339
	215,446	248,717	246,077	264,628	367,283
Interest expense	833,645	838,079	834,900	888,871	761,377
Total	**20,135,369**	**20,587,361**	**22,214,634**	**22,465,052**	**24,751,445**

Prior years' figures have been restated to conform with current classification. Accounting policy changes have been restated for 2001 and 2000.

Consolidated Revenue Fund
Schedule of Expense by Group Account Classification
for the Fiscal Year Ended March 31, 2002
(In Thousands—Unaudited)

Special Offices, Ministries and Other Appropriations	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Internal Recoveries	External Recoveries	Total
	$	$	$	$	$	$	$
Legislation	17,507	8,215		13,412	(190)		38,944
Officers of the Legislature	26,700	20,689	150	29		(2,267)	45,301
Office of the Premier	11,976	10,222	245	109	(3,948)	(323)	18,281
Advanced Education	20,411	104,215	1,737,132	144,248	62	(68,609)	1,937,459
Agriculture, Food and Fisheries	21,819	14,363	67,356	1,178		(24,699)	80,017
Attorney General	256,265	188,884	119,837	15,276	(28,648)	(11,005)	540,609
Children and Family Development	296,452	118,355	1,163,191	14,364	(324)	(68,451)	1,523,587
Community, Aboriginal and Women's Services	69,804	41,485	439,868	6,340	(4,585)	(31,868)	521,044
Competition, Science and Enterprise	19,064	11,487	29,531	17,327	(68)	(1,989)	75,352
Education	22,906	213,699	4,291,962	324,052	571	(11,330)	4,841,860
Energy and Mines	23,288	11,380	40,236	2,392		(10,372)	66,924
Finance	36,068	27,639	18	9,590	(15,284)	(13,871)	44,160
Forests	245,094	289,000	3,172	45,580	(43,265)	(41,173)	498,408
Health Planning	2,325	907	30	51			3,313
Health Services	222,770	264,207	9,198,025	302,053	(153,503)	(118,844)	9,714,708
Human Resources	157,576	75,748	1,671,206	11,760	(480)	(9,834)	1,905,976
Management Services	470,204	168,185	755	61,956	(531,916)	(72,194)	96,990
Provincial Revenue	43,754	32,479	3,181	4,113	(5,838)	(29,216)	48,473
Public Safety and Solicitor General	163,344	130,528	416,262	7	(2,284)	(184,555)	523,302
Skills Development and Labour	32,489	12,661	1,749	920	0	(17,872)	29,947
Sustainable Resource Management	81,504	74,605	20,247	2,689	(26,561)	(22,756)	129,728
Transportation	132,445	713,510	92,761	113,175	(719)	(343,968)	707,204
Water, Land and Air Protection	83,405	58,642	11,929	103,802	(31,540)	(13,216)	213,022
Management of Public Funds and Debt		381	75	2,675,200	(720,565)	(1,193,714)	761,377
BC Family Bonus			103,101				103,101
Other Appropriations	87,531	9,608	30,046	509,393	(16,580)	(176,192)	443,806
Gross Expense	2,544,701	2,601,094	19,442,065	4,379,016	(1,585,665)	(2,468,318)	24,912,893
Restructuring exit expense	(94,949)	(22,192)	(42,000)	(2,307)			(161,448)
Inter–ministry recoveries	(340,821)	(203,274)	(11,284)	(1,030,286)	1,585,665		0
Total Consolidated Revenue Fund Expense—2001/02	**2,108,931**	**2,375,628**	**19,388,781**	**3,346,423**	**0**	**(2,468,318)**	**24,751,445**
Total Consolidated Revenue Fund Expense—2000/01	**1,762,800**	**2,459,321**	**17,640,690**	**3,212,454**	**0**	**(2,610,213)**	**22,465,052**

Schedule of Non-Capitalized Tangible Assets
as at March 31, 2002
(In Thousands—Unaudited)

Consolidated Revenue Fund	2002 Historical Cost $	2002 Accumulated Depreciation $	2002 Net Book Value $	2001 Net Book Value $
Land[1]			0	744,536
Other[2]			0	90,325
	0	**0**	**0**	**834,861**

[1] Acquired land for the relevant asset classes has been capitalized.

[2] Other is land improvements which were capitalized in 2001/02.

Schedule of Investment Portfolio
Pursuant to Section 44(3) of the *Financial Administration Act, 1996*
as at March 31, 2002
(In Thousands—Unaudited)

	2002 Total (amortized book cost) $	2002 Total (market value) $	2001 Total (amortized book cost) $
Obligations of or guaranteed by Canada	188,068	190,301	172,156
Obligations of or guaranteed by a province	1,174,872	1,229,854	1,434,996
Obligations of or guaranteed by savings institutions	612,858	612,865	81,363
Commercial paper issued by corporations incorporated under the laws of Canada or of a province	557,476	557,492	1,182,504
Bonds, debentures and mortgages issued by corporations incorporated under the laws of Canada or of a province			50
Units in British Columbia Investment Management Corporation Pooled Investment Portfolio	3,960,077	4,028,942	3,819,659
	6,493,351	**6,619,454**	**6,690,728**

The comparative figures for fiscal 2001 have been restated to reflect the investments that pertain only to the government as required under Section 44(3) of the *Financial Administration Act, 1981*. In prior years, all investments under the administration of British Columbia Investment Management Corporation (BCIMC) were included. Changes to the administration of pension funds to Joint Trusteeship Boards has moved investments belonging to pension and certain trust funds beyond the responsibility of the Consolidated Revenue Fund. As a result, the total of the investments for 2001 have been restated and decreased by $52,755 thousand representing the exclusion of these balances.

Schedule of Payments Made to Honour Guarantees
Pursuant to Section 74(3) of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2002
(In Thousands—Unaudited)

Description of Item	$
British Columbia Student Loan Program	
Various lending institutions	949
Mortgage Assistance Program	
B.C. Second Mortgages	24
Skeena Cellulose Inc.	167,646
Total: 2001/02	**168,619**
Total: 2000/01	**2,109**

Section 74(3) of the *Financial Administration Act, 1996* requires disclosure of payments made to honour guarantees and indemnities or to meet an obligation where the government has entered into an agreement to give a guarantee in connection with the issue or sale of securities. These payments are reflected in the main statements of the province.

Schedule of Obligations Under Capital Leases
Pursuant to Section 70(3) of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2002
(In Thousands—Unaudited)

	$
Total: 2001/02	**52,693**
Total: 2000/01	**47,358**

Section 70(3) of the *Financial Administration Act, 1996* requires disclosure of the financial obligations of the government under a lease when substantially all the risks and benefits of ownership of the property have been transferred to the government. These leases are reflected in the Public Accounts in accordance with the province's accounting policies. Balances reflect the restatement of vehicle leases from operating to capital.

Schedule of Payments Based on Contributions Pursuant to Section 25(1)
of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 2002
(In Thousands—Unaudited)

Ministry/Agreement Description	$
ADVANCED EDUCATION	
Canada Millennium Scholarship Fund	37,365
Canada Study Grants	14,451
Canada/BC older workers pilot project initiative	1,457
Skills for Employment—Employment Insurance	10,548
	63,821
AGRICULTURE, FOOD AND FISHERIES	
British Columbia Marketing Board/Okanagan Valley Tree Fruit	30
Canada/BC Wildlife Damage Compensation Companion Program	265
Canada–British Columbia Assistance Program	22,000
Ducks Unlimited Canada	13
National Farm Business Management Program—Canada/BC Farm Business Management Program	9
Prairie Farm Rehabilitation Administration (PFRA) Rural Water Development Program	20
Theodosia Inlet Salinity Study	18
Tl'azt'en Health	8
	22,363
ATTORNEY GENERAL	
Air India Trial	4,968
Youth Justice Renewal Fund	705
	5,673
COMMUNITY, ABORIGINAL AND WOMEN'S SERVICES	
Bill and Milinda Gates Foundation	10
Federal Government (Industry Canada) Urban Community Access Program (CAP)	688
IMAX Theatre Operating Agreement	204
	902
COMPETITION, SCIENCE AND ENTERPRISE	
Centre for Curriculum, Transfer and Technology—Regional Index	36
Information Management Branch recovery from agencies outside government	85
Nova Scotia Government—Deputy Minister meeting on Tourism	8
Secondment to BC Transportation Financing Authority (BCTFA)	23
Secondment to British Columbia Buildings Corporation	31
Secondment to British Columbia Pension Corporation	21
Secondment to Canadian International Development Agency (CIDA)	113
Secondment to Fuel Cells Canada—UBC	55
Secondment to Insurance Corporation of British Columbia (ICBC)	24
Secondment to Tourism British Columbia	7
Western Economic Diversification—Single Business Number	101
Western Economic Diversification—Support REMEDY Database	45
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EDUCATION	
Essentials of Mathematics—Curriculum	121
Independent Schools—Federal Technology Funds	129
Industry Canada Grassroots Project	16
Interchange on Canadian Studies/E'change sur les etudes Canadiennes (ICS/EEC) Conference	205
Official Language Education Protocol (O.L.E.P)	2,276
Public Schools—Federal Technology Funds	3,184
Special Investment Measures in Education—French Programs	4,100
	10,031

Schedule of Payments Based on Contributions Pursuant to Section 25(1)
of the Financial Administration Act, 1996
for the Fiscal Year Ended March 31, 2002
(In Thousands—Unaudited)—Continued

Ministry/Agreement Description	$
ENERGY AND MINES	
Alberta Department of Environment—travel expenses	46
British Columbia Assets and Land Corporation—mapping project	6
Geological Survey of Canada—Geoscience Knowledge Network	19
Geological Survey of Canada—mapping program near Atlin, BC	69
Natural Resource Canada—Regional Geochemical Survey—Dease Lake	195
Office of Critical Infrastructure Protection and Emergency Preparedness (OCIPEP)	80
Oil and Gas Commission—operating expenditures	5,342
Secondment to Department of Foreign Affairs and International Trade	122
Secondment to Rapid Transit Project	35
Software Spectrum Canada Ltd—post mineral assessment reports	1
	5,915
FORESTS	
Forests Renewal BC (FRBC)	27,020
Science Council of British Columbia (SCBC)	4,065
	31,085
HEALTH SERVICES	
BC Ambulance Service—Canadian Medical Services Conference	7
Tobacco Training Workshops	4
	11
MANAGEMENT SERVICES	
Information and Privacy Conference	19
Canadian Archival Information Network Program	21
	40
OFFICE OF THE PREMIER	
Official Languages Program	171
	171
PUBLIC SAFETY AND SOLICITOR GENERAL	
BC Air India	314
British Columbia Lottery Corporation recovery	1,176
	1,490
SUSTAINABLE RESOURCE MANAGEMENT	
Forest Renewal Plan	8,857
Science Council of British Columbia	280
	9,137
TRANSPORTATION	
Fisheries Renewal BC	815
	815
WATER, LAND AND AIR PROTECTION	
Cleveland Dam	64
Forest Renewal Plan	2,554
Science Council of British Columbia	198
	2,816
Total: 2001/02	**154,819**
Total: 2000/01	**133,759**

Section 25(1) of the *Financial Administration Act, 1996* authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government, for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the province.

PROVINCE OF BRITISH COLUMBIA

Explanatory Note on Appropriations

The total appropriation amount presented includes the original estimate, statutory authorizations, contingency access and Supplementary Estimates.

Explanatory Notes on the Group Account Classifications

Operating Expenses

Salaries and Benefits

- *Base salaries*—includes the cost of base salaries, overtime pay and lump sum payments for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs*—includes the cost of extra pay for certain types of work such as shift differential, premiums and allowances.
- *Employee Benefits*—includes the cost of employer contributions to employee benefit plans and pensions. Other benefits paid by the employer such as relocation and transfer expenses are also included.
- *Legislative Salaries and Indemnities*—includes the cost of the annual MLA indemnity and supplementary salaries as authorized under Sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act.* The expense allowance payable under subsection 2(1) is classified under Other Expenses. Salaries for the Executive Council and Officers of the Legislature are also included.

Operating Costs

- *Boards, Commissions and Courts—Fees and Expenses*—includes fees paid to board and commission members, juries and witnesses and related travel and out-of-pocket expenses.
- *Public Servant Travel*—includes travel expenses of direct government employees and officials on government business including prescribed allowances.
- *Professional Services*—includes fees and expenses for professional services rendered directly to government for: the provision of goods and services in the delivery of government programs; the provision of goods or services that are required by statute or legislation and are billed directly to the government; and the provision of goods or services that will assist in the development of policy and/or programs or improve/change the delivery of programs, such as management consulting services.
- *Information Systems—Operating*—includes all contract fees and costs related to data, voice, image and text processing operations and services such as data and word processing, data communications charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses*—includes supplies and services required for the operation of offices.
- *Advertising and Publications*—includes costs associated with non-statutory advertising and general publications.
- *Statutory Advertising and Publications*—includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, and Supplies*—includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services and food for institutions.
- *Operating Equipment and Vehicles*—includes the costs associated with the repair and maintenance of government vehicles, and operating machinery and equipment.
- *Non-Capital Roads and Bridges*—includes highway costs recovered from the BC Transportation Financing Authority, costs for minor enhancements to capitalized infrastructure, as well as non-highway road costs.
- *Amortization*—includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- *Building Occupancy Charges*—includes payments to the British Columbia Buildings Corporation or the private sector, for the rental and maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.

Explanatory Notes on the Group Account Classifications—Continued

Government Transfers (formerly Grants and Contributions)

- *Transfers—Grants*—includes discretionary grants to individuals, businesses, non–profit associations and others, where there are no contractual requirements.
- *Transfers—Entitlements/Agreements*— includes payments and reimbursements under contract, formula–driven agreement, shared cost or other agreement, statute or regulation, to individuals for defined benefits; or to individuals, public bodies and organizations for the provision of goods and/or services to the public.

Other Expenses

- *Transfers Between Votes and Special Accounts and Funds*—includes transfers (payments) between a vote and a Special Account or a Special Fund.
- *Interest on the Public Debt*—includes only interest payments on the direct provincial debt borrowed for government purposes.
- *Other Expenses*—includes expenses such as financing costs, valuation allowances and certain MLA expenses which cannot be reasonably allocated to another standard object of expense.

Recoveries

- *Recoveries Between Votes and Special Accounts and Funds*—includes recoveries between a vote and a Special Account or a Special Fund.
- *Recoveries Within the Consolidated Revenue Fund*—includes recoveries for the use of equipment or the provision of goods and services between ministries of the provincial government.
- *Recoveries External to the Consolidated Revenue Fund*—includes costs and amounts recovered from government corporations, other governments, and non–government organizations; the amortization of previously established liabilities; the offset for commissions paid for the collection of government revenues and accounts; and the write–off of uncollectible revenue related accounts.

Capital Expenditures

- *Land*—includes the purchased or acquired value for parks and other recreation land and land directly associated with capitalized infrastructure (buildings, ferries and bridges); but does not include land held for resale.
- *Land Improvements*—includes the capital costs for improvements to dams and water management systems and recreation areas.
- *Buildings*—includes the purchase, construction or major improvement of buildings owned by the Consolidated Revenue Fund.
- *Specialized Equipment*—includes the purchase or capital lease cost of heavy equipment such as tractors, trailers and ambulances, as well as telecommunications relay towers and switching equipment.
- *Office Furniture and Equipment*—includes the cost or capital lease cost of office furniture and equipment.
- *Vehicles*—includes the purchase or capital lease cost of passenger, light truck and utility vehicles.
- *Information Systems*—includes the purchase of mainframe and other systems hardware, software and related equipment.
- *Tenant Improvements*—includes the cost or capital lease cost of improvements to leased space.
- *Roads, Bridges and Ferries*—includes the capital costs for construction or major improvements of roads, highways, bridges and ferries.
- *Recoveries*—includes recoveries of less than $50,000 received from government entities, other governments, and non–government organizations to fully or partially offset the cost of capital assets. Recoveries greater than $50,000 are deferred and amortized over the useful life of the related asset.

Legislation—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
1	Legislation			
	Members' Indemnities and Allowances	9,313,000		9,313,000
	Members' Constituency Support	8,041,000		8,041,000
	Legislative Committees	610,000		610,000
	Inter–Parliamentary Relations	126,000		126,000
	Legislative Documents	650,000		650,000
	Parliamentary Dining Room (net of recoveries)	205,000		205,000
	Caucus Support Services			
	Government Caucus–Global	3,685,000		3,685,000
	Office of the Leader of the Official Opposition	47,000		47,000
	Official Opposition Caucus–Global	251,000		251,000
	Independent Members–Global	415,000		415,000
	Office of the Speaker	311,000		311,000
	Clerk of the House	711,000		711,000
	Office of the Clerk of Committees	450,000		450,000
	Financial Services/Assembly Services	1,666,000		1,666,000
	Human Resources	241,000		241,000
	Computer Systems	953,000		953,000
	Legislative Internship Program	183,000		183,000
	Sergeant–At–Arms	2,664,000		2,664,000
	Hansard	2,811,000		2,811,000
	Legislative Library	2,083,000		2,083,000
	Legislative Building Improvements	666,000		666,000
	Public Education and Research	92,000		92,000
	Communications and Other Centralized Expenses	7,451,000		7,451,000
	Total Expense	**43,625,000**	**0**	**43,625,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
6,102,182			3,808,300			9,910,482	(597,482)
			9,231,139			9,231,139	(1,190,139)
49,640	590,435		212,660			852,735	(242,735)
	135,659		8,587			144,246	(18,246)
	354,080					354,080	295,920
227,353	154,946			(189,847)		192,452	12,548
2,245,639	337,114		3,633			2,586,386	1,098,614
15,921	32,408					48,329	(1,329)
126,325	124,620		483			251,428	(428)
280,682	73,277					353,959	61,041
233,979	60,503		12,365			306,847	4,153
596,925	35,001		23,988			655,914	55,086
490,750	36,609		1,710			529,069	(79,069)
438,209	761,994		3,079			1,203,282	462,718
206,359	96,862		1,495			304,716	(63,716)
189,725	989,884		92,607			1,272,216	(319,216)
171,741	36,401					208,142	(25,142)
2,518,640	335,860					2,854,500	(190,500)
2,083,833	774,029		11,328			2,869,190	(58,190)
1,482,769	471,701		726			1,955,196	127,804
	797,822					797,822	(131,822)
46,392	134,145					180,537	(88,537)
	1,881,143					1,881,143	5,569,857
17,507,064	**8,214,493**	**0**	**13,412,100**	**(189,847)**	**0**	**38,943,810**	**4,681,190**

Officers of the Legislature—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
2	Auditor General	7,817,000		7,817,000
3	Conflict of Interest Commissioner	314,000		314,000
4	Elections BC	33,581,000		33,581,000
5	Information and Privacy Commissioner	2,344,000		2,344,000
6	Office of the Child, Youth and Family Advocate	1,355,000		1,355,000
7	Ombudsman	4,765,000		4,765,000
8	Police Complaints Commissioner	1,299,000		1,299,000
	Total Expense	**51,475,000**	**0**	**51,475,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
6,460,136	2,411,841	61,000	100		(2,266,362)	6,666,715	1,150,285
141,834	39,894		20,068			201,796	112,204
13,169,683	15,830,727		7,875			29,008,285	4,572,715
1,641,139	586,749		403			2,228,291	115,709
860,081	336,684	88,830	55			1,285,650	69,350
3,700,562	1,051,025		61		(759)	4,750,889	14,111
726,984	431,850					1,158,834	140,166
26,700,419	**20,688,770**	**149,830**	**28,562**	**0**	**(2,267,121)**	**45,300,460**	**6,174,540**

Office of the Premier—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
9	Office of the Premier			
	Office of the Premier	2,573,000		2,573,000
	Executive Operations	2,828,000		2,828,000
	Government Chief Information Office (net of recoveries)			
	Chief Information Office Operations	2,549,000		2,549,000
	E–Government Initiatives	1,000		1,000
	Intergovernmental Relations Secretariat (net of recoveries)	3,414,000		3,414,000
	Crown Agencies Secretariat	3,890,000		3,890,000
	Public Affairs Bureau (net of recoveries)	5,118,000		5,118,000
		20,373,000	0	20,373,000
	Statutory—			
	Payment Based on Contributions			0
	Total Expense	**20,373,000**	**0**	**20,373,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
2,087,873	154,257		(69)			2,242,061	330,939
1,911,394	1,672,106		17,520			3,601,020	(773,020)
1,112,420	912,255		6			2,024,681	524,319
637,679	3,160,767		45	(3,365,686)		432,805	(431,805)
2,125,532	1,204,101	183,500	678	(231,584)		3,282,227	131,773
1,890,095	1,256,767	1,250	91,296		(98,502)	3,140,906	749,094
2,135,862	1,825,255			(351,341)	(52,604)	3,557,172	1,560,828
11,900,855	10,185,508	184,750	109,476	(3,948,611)	(151,106)	18,280,872	2,092,128
75,413	36,083	59,861			(171,357)	0	0
11,976,268	**10,221,591**	**244,611**	**109,476**	**(3,948,611)**	**(322,463)**	**18,280,872**	**2,092,128**

Ministry of Advanced Education—(Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated $	Other Authorizations $	Total $
10	Ministry Operations			
	Minister's Office	468,000		468,000
	Program Management (net of recoveries)			
	Corporate Services	6,781,000	1,399,644	8,180,644
	Post Secondary Education Programs	14,416,000		14,416,000
	Post Secondary Education Programs			
	Educational Institutions and Organizations	1,381,886,000	42,000,000	1,423,886,000
	Grants in Lieu of Property Taxes	700,000		700,000
	Industry Training and Apprenticeship Commission	87,090,000		87,090,000
	Student Financial Assistance Programs	153,990,000		153,990,000
	Debt Service Costs	142,300,000		142,300,000
	Amortization of Prepaid Capital Advances	93,700,000		93,700,000
	Youth Programs	13,477,000		13,477,000
		1,894,808,000	43,399,644	1,938,207,644
	Statutory—			
	Payments Based on Contributions			0
	Special Account—			
	Industry Training and Apprenticeship Commission	86,341,000		86,341,000
	Transfer from Ministry Operations Vote to the Industry Training and Apprenticeship Commission Special Account	(87,090,000)		(87,090,000)
	Total Expense	**1,894,059,000**	**43,399,644**	**1,937,458,644**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	43,399,644		
		43,399,644		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
288,680	45,640					334,320	133,680
3,961,170	3,156,129	255,786	1,719,349			9,092,434	(911,790)
9,053,152	3,083,772	19,242	385,092	62,174	(1,402)	12,602,030	1,813,970
		1,431,470,049			(4,786,810)	1,426,683,239	(2,797,239)
		517,227				517,227	182,773
			82,382,160			82,382,160	4,707,840
	37,925	156,955,459	11,062,644			168,056,028	(14,066,028)
			131,047,964			131,047,964	11,252,036
	93,700,000					93,700,000	0
		12,973,228				12,973,228	503,772
13,303,002	100,023,466	1,602,190,991	226,597,209	62,174	(4,788,212)	1,937,388,630	819,014
415,900	165,000	63,239,918			(63,820,818)	0	0
6,692,132	4,026,433	71,700,462	33,147			82,452,174	3,888,826
			(82,382,160)			(82,382,160)	(4,707,840)
20,411,034	**104,214,899**	**1,737,131,371**	**144,248,196**	**62,174**	**(68,609,030)**	**1,937,458,644**	**0**

Ministry of Agriculture, Food and Fisheries—(Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated $	Other Authorizations $	Total $
11	Ministry Operations			
	Minister's Office	583,000		583,000
	Corporate Services (net of recoveries)	9,131,000		9,131,000
	Agriculture and Food Operations (net of recoveries)			
	Agriculture and Food	26,155,000		26,155,000
	National Safety Net Programs	13,445,000		13,445,000
	Whole Farm Insurance	6,800,000		6,800,000
	Fisheries and Aquaculture Operations	3,971,000		3,971,000
		60,085,000	0	60,085,000
12	Fisheries Renewal BC	14,920,000		14,920,000
13	British Columbia Marketing Board	951,000		951,000
14	Okanagan Valley Tree Fruit Authority	5,800,000		5,800,000
	Statutory—			
	Payments Based on Contributions			0
	Cattle (Horned) Act		30,599	30,599
	Special Accounts—			
	Grazing Enhancement Fund	2,500,000	92,618	2,592,618
	Livestock Protection	20,000		20,000
	Transfer from Grazing Enhancement Fund Special Account to the General Account		(128,397)	(128,397)
	Transfer from Ministry Operations Vote to the Grazing Enhancement Fund Special Account	(2,500,000)		(2,500,000)
	Total Expense	**81,776,000**	**(5,180)**	**81,770,820**
	Breakdown of Other Authorizations—			
	Statutory Appropriation	30,599		
	Statutory Appropriation—Special Account	92,618		
	Inter–account transfer	(128,397)		
		(5,180)		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
325,887	27,534					353,421	229,579
4,707,144	2,845,089	159,592	188,692		(21,000)	7,879,517	1,251,483
12,220,865	7,227,313	2,832,504	3,156,908		(163,000)	25,274,590	880,410
1,709,969	532,491	15,039,699	69,659		(2,151,980)	15,199,838	(1,754,838)
		6,800,000				6,800,000	0
2,123,613	1,305,100	637,775	53,323			4,119,811	(148,811)
21,087,478	11,937,527	25,469,570	3,468,582	0	(2,335,980)	59,627,177	457,823
		13,700,000				13,700,000	1,220,000
469,504	416,007					885,511	65,489
		5,800,000				5,800,000	0
65,885	91,977	22,005,000	200,000		(22,362,862)	0	0
		30,599				30,599	0
196,057	1,914,896	343,500	138,165			2,592,618	0
	2,370	7,331				9,701	10,299
			(128,397)			(128,397)	0
			(2,500,000)			(2,500,000)	0
21,818,924	**14,362,777**	**67,356,000**	**1,178,350**	**0**	**(24,698,842)**	**80,017,209**	**1,753,811**

Ministry of Attorney General—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
15	Ministry Operations			
	Minister's Office	418,000		418,000
	Corporate Services (net of recoveries)	46,863,000	9,157,498	56,020,498
	Court Services (net of recoveries)			
	Registry and Trial Support	113,019,000	3,423,883	116,442,883
	Security and Escorts	24,960,000		24,960,000
	Legal Services (net of recoveries)	25,593,000	1,430,000	27,023,000
	Criminal Justice (net of recoveries)	82,063,000	280,103	82,343,103
	Justice Services (net of recoveries)	106,064,000	16,540,000	122,604,000
	Agencies, Boards and Commissions	19,604,000	1,011,000	20,615,000
		418,584,000	31,842,484	450,426,484
16	Treaty Negotiations Office			
	Negotiations (net of recoveries)	11,650,000		11,650,000
	Negotiations Support (net of recoveries)	13,371,000		13,371,000
	Treaty Settlement and Implementation Costs (net of recoveries)	20,514,000		20,514,000
		45,535,000	0	45,535,000
17	Statutory Services			
	Crown Proceeding Act	30,000,000		30,000,000
	Inquiry Act	3,008,000		3,008,000
		33,008,000	0	33,008,000
18	Judiciary			
	Superior Courts	10,847,000	1,341,093	12,188,093
	Provincial Courts	34,774,000	2,800,000	37,574,000
		45,621,000	4,141,093	49,762,093
	Statutory—			
	Payments Based on Contributions			0
	Special Account—			
	Public Guardian and Trustee of British Columbia	17,783,000	955,116	18,738,116
	Transfer from Ministry Operations Vote to the Public Guardian and Trustee of British Columbia Special Account	(8,169,000)	(1,011,000)	(9,180,000)
	Total Expense	**552,362,000**	**35,927,693**	**588,289,693**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	35,983,577		
	Statutory Appropriation—Special Account	955,116		
	Inter–account transfer	(1,011,000)		
		35,927,693		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
356,357	39,230					395,587	22,413
22,319,326	32,790,252	836,453	69,643	(290,124)	(230,703)	55,494,847	525,651
45,598,629	70,144,915		92,220		(33,372)	115,802,392	640,491
22,965,594	4,899,161		1,357		(623,441)	27,242,671	(2,282,671)
24,601,480	29,045,037	35,865	390,609	(26,018,973)	(650,421)	27,403,597	(380,597)
59,392,024	22,451,423	106,290	773,041	(2,338,463)	(1,113,703)	79,270,612	3,072,491
9,045,265	7,461,514	110,293,514	3,027	333	(1,829,570)	124,974,083	(2,370,083)
6,539,036	3,490,393	625,256	9,190,010		(2,000)	19,842,695	772,305
190,817,711	170,321,925	111,897,378	10,519,907	(28,647,227)	(4,483,210)	450,426,484	0
5,242,283	756,786	3,068,290	7,178	(566)	(59,560)	9,014,411	2,635,589
3,295,068	330,694	4,096,163	84,981		(43,216)	7,763,690	5,607,310
62,691	28,072	221,343	8,383,783		(295,106)	8,400,783	12,113,217
8,600,042	1,115,552	7,385,796	8,475,942	(566)	(397,882)	25,178,884	20,356,116
			5,107,924			5,107,924	24,892,076
	575,212					575,212	2,432,788
0	575,212	0	5,107,924	0	0	5,683,136	27,324,864
9,423,416	2,723,637		45		(2,742)	12,144,356	43,737
33,976,319	3,419,202	219,844	2,372			37,617,737	(43,737)
43,399,735	6,142,839	219,844	2,417	0	(2,742)	49,762,093	0
1,770,624	3,787,070	102,500	12,579		(5,672,773)	0	0
11,676,301	6,941,709	231,500	337,209		(448,603)	18,738,116	0
			(9,180,000)			(9,180,000)	0
256,264,413	**188,884,307**	**119,837,018**	**15,275,978**	**(28,647,793)**	**(11,005,210)**	**540,608,713**	**47,680,980**

Ministry of Children and Family Development—(Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated $	Other Authorizations $	Total $
19	Ministry Operations			
	Minister's Office	587,000		587,000
	Corporate Services (net of recoveries)	46,909,000		46,909,000
	Community Services and Program Support (net of recoveries)			
	Program Delivery	290,397,000		290,397,000
	Services for Children and Families	549,068,000		549,068,000
	Community Living Services	663,909,000		663,909,000
	Total Expense	**1,550,870,000**	**0**	**1,550,870,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
432,681	53,612					486,293	100,707
36,200,796	17,537,994	146,314	2,633,299	198	(6,832,069)	49,686,532	(2,777,532)
207,877,778	79,904,949	(2,326,835)	516,473	(324,000)	(4,381,224)	281,267,141	9,129,859
46,484,827	16,970,483	534,513,294	11,210,597		(58,020,154)	551,159,047	(2,091,047)
5,455,491	3,888,100	630,858,837	3,489		782,527	640,988,444	22,920,556
296,451,573	**118,355,138**	**1,163,191,610**	**14,363,858**	**(323,802)**	**(68,450,920)**	**1,523,587,457**	**27,282,543**

Ministry of Community, Aboriginal and Women's Services—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
20	Ministry Operations			
	Minister's Office	635,000		635,000
	Corporate Services (net of recoveries)	21,184,000		21,184,000
	Women's Equality and Social Programs	139,459,000		139,459,000
	Housing	132,398,000		132,398,000
	Community Services and Culture (net of recoveries)	57,372,000		57,372,000
	Public Safety (net of recoveries)	20,073,000		20,073,000
	Aboriginal, Multiculturalism and Immigration Services (net of recoveries)	19,591,000		19,591,000
	Local Government (net of recoveries)	11,021,000		11,021,000
	BC 2000	8,616,000		8,616,000
	2010 Winter Olympics Bid	1,966,000		1,966,000
		412,315,000	0	412,315,000
21	Local Government Grants			
	Community and Regional District Grant Programs	36,000,000		36,000,000
	Conditional Grant Programs	65,362,000		65,362,000
	Canada–British Columbia Infrastructure Program (net of recoveries)	20,258,000		20,258,000
	Library Grant Program	8,544,000		8,544,000
		130,164,000	0	130,164,000
22	Royal British Columbia Museum	11,454,000	197	11,454,197
	Statutory—			
	Payments Based on Contributions			0
	Special Accounts—			
	First Citizens' Fund	2,820,000		2,820,000
	Physical Fitness and Amateur Sports Fund	1,550,000		1,550,000
	University Endowment Lands Administration	4,142,000		4,142,000
	Transfer from the Ministry Operations Vote to the First Citizens' Fund Special Account		(11,000,000)	(11,000,000)
	Transfer from the Ministry Operations Vote to the Physical Fitness and Amateur Sports Fund Special Account		(5,500,000)	(5,500,000)
	Transfer from the Ministry Operations Vote to the Olympic Arts Fund Special Account		(5,000,000)	(5,000,000)
	Total Expense	**562,445,000**	**(21,499,803)**	**540,945,197**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	197		
	Inter–account transfers	(21,500,000)		
		(21,499,803)		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
562,083	72,143					634,226	774
11,084,458	10,143,610	16,000	433,494	(166,332)	(428,324)	21,082,906	101,094
5,278,136	1,195,135	100,539,802	2,500			107,015,573	32,443,427
1,095,440	203,925	127,556,415	1,548,754	45,276		130,449,810	1,948,190
20,676,513	9,589,851	25,999,185	5,637,243	(320,475)	(1,225,652)	60,358,665	(2,986,665)
14,292,168	4,230,967	42,602	3,229			18,568,966	1,504,034
3,247,000	1,679,772	32,390,297	11,011,876		(23,963,930)	24,365,015	(4,774,015)
6,306,655	5,229,733	9,865,500	1,854	(4,142,000)	(1,643,433)	15,618,309	(4,597,309)
		6,423,111				6,423,111	2,192,889
722,776	213,075	2,300,000	5,000,000			8,235,851	(6,269,851)
63,267,229	32,558,211	305,132,912	23,638,950	(4,583,531)	(27,261,339)	392,752,432	19,562,568
		35,981,455				35,981,455	18,545
	4,712	85,512,004				85,516,716	(20,154,716)
582,990	21,130	668,361			(463,502)	808,979	19,449,021
		7,543,705				7,543,705	1,000,295
582,990	25,842	129,705,525	0	0	(463,502)	129,850,855	313,145
5,786,599	8,680,110	170,663	59,552	(2,025)	(3,240,702)	11,454,197	0
166,906	51,612	683,584			(902,102)	0	0
	169,075	2,625,286				2,794,361	25,639
		1,550,000				1,550,000	0
			4,142,000			4,142,000	0
							0
			(11,000,000)			(11,000,000)	0
							0
			(5,500,000)			(5,500,000)	0
							0
			(5,000,000)			(5,000,000)	
69,803,724	**41,484,850**	**439,867,970**	**6,340,502**	**(4,585,556)**	**(31,867,645)**	**521,043,845**	**19,901,352**

Ministry of Competition, Science and Enterprise—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
23	Ministry Operations			
	Minister's Office	524,000		524,000
	Corporate Services (net of recoveries)	15,526,000	1,598,212	17,124,212
	Economic Policy	6,638,000		6,638,000
	BC Trade and Investment Office (net of recoveries)	13,414,000		13,414,000
	Science, Technology and Telecommunications Policy	21,215,000		21,215,000
	British Columbia Film Commission (net of recoveries)	1,415,000		1,415,000
	British Columbia Pavilion Corporation	6,000,000		6,000,000
	Reserves for Doubtful Accounts and Concessionary Loans	2,754,000		2,754,000
		67,486,000	1,598,212	69,084,212
	Statutory—			
	Payments Based on Contributions			(
	Payment of Guarantee		3,000,000	3,000,000
	Special Accounts—			
	Northern Development Fund	2,500,000	1,010,698	3,510,698
	Science and Technology Fund	18,361,000	15,184,391	33,545,391
	Small Business Incentive Fund		14,266,854	14,266,854
	Special Fund—			
	Natural Resource Community Fund	10,000	40,037,950	40,047,950
	Transfer from Ministry Operations Vote to the Science and Technology Fund Special Account	(16,361,000)		(16,361,000
	Transfer from Science and Technology Fund Special Account to the General Account		(17,426,861)	(17,426,861
	Transfer from the Small Business Incentive Fund Special Account to the General Account		(14,266,854)	(14,266,854
	Transfer from the Natural Resource Community Fund Special Fund to the General Account		(40,047,950)	(40,047,950
	Total Expense	**71,996,000**	**3,356,440**	**75,352,440**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	3,591,447		
	Statutory Appropriation—within Vote	1,006,765		
	Statutory Appropriation—Special Accounts	30,461,943		
	Statutory Appropriation—Special Fund	40,037,950		
	Inter-account transfers	(71,741,665)		
		3,356,440		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
428,736	57,289					486,025	37,975
7,166,095	4,581,665	209,199	1,331,334	200	(51,671)	13,236,822	3,887,390
2,117,026	418,176	3,681,260				6,216,462	421,538
7,172,280	5,162,546	702,317	1,502	(68,133)	(1,257,888)	11,712,624	1,701,376
1,310,394	143,882	938,417	16,361,000			18,753,693	2,461,307
496,837	727,879	216,250			(130,670)	1,310,296	104,704
		1,374,084	4,566,096			5,940,180	59,820
			11,428,110			11,428,110	(8,674,110)
18,691,368	11,091,437	7,121,527	33,688,042	(67,933)	(1,440,229)	69,084,212	0
372,644	176,236				(548,880)	0	0
		3,000,000				3,000,000	0
		3,510,698				3,510,698	0
	219,967	15,898,554	17,426,870			33,545,391	0
			14,266,854			14,266,854	0
			40,047,950			40,047,950	0
			(16,361,000)			(16,361,000)	0
			(17,426,861)			(17,426,861)	0
			(14,266,854)			(14,266,854)	0
			(40,047,950)			(40,047,950)	0
19,064,012	**11,487,640**	**29,530,779**	**17,327,051**	**(67,933)**	**(1,989,109)**	**75,352,440**	**0**

Ministry of Education—(Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated $	Other Authorizations $	Total $
24	Ministry Operations			
	Minister's Office	457,000		457,000
	Management Services (net of recoveries)	17,355,000		17,355,000
	K–12 Education Programs (net of recoveries)			
	Program Management	34,908,000		34,908,000
	Public Schools	4,094,142,000		4,094,142,000
	Independent Schools	150,730,000		150,730,000
	Debt Service Contributions	358,100,000		358,100,000
	Amortization of Prepaid Capital Advances	187,800,000		187,800,000
		4,843,492,000	0	4,843,492,000
	Statutory—			
	Payments Based on Contributions			0
	Total Expense	**4,843,492,000**	**0**	**4,843,492,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
297,970	42,783					340,753	116,247
7,425,880	9,550,939		660,737		(556,738)	17,080,818	274,182
15,181,657	15,283,423	2,478,179	446,007	570,786	(623,553)	33,336,499	1,571,501
	770,451	4,122,901,112			(118,214)	4,123,553,349	(29,411,349)
		156,827,914				156,827,914	(6,097,914)
			322,945,715			322,945,715	35,154,285
	187,774,556					187,774,556	25,444
22,905,507	213,422,152	4,282,207,205	324,052,459	570,786	(1,298,505)	4,841,859,604	1,632,396
	276,890	9,754,360			(10,031,250)	0	0
22,905,507	**213,699,042**	**4,291,961,565**	**324,052,459**	**570,786**	**(11,329,755)**	**4,841,859,604**	**1,632,396**

Ministry of Energy and Mines—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
25	Ministry Operations			
	Minister's Office	382,000		382,000
	Corporate Services	11,182,000		11,182,000
	Energy and Minerals (net of recoveries)	16,239,000		16,239,000
	Resource Development	36,158,000		36,158,000
		63,961,000	0	63,961,000
26	British Columbia Utilities Commission	1,000		1,000
27	Resource Revenue Sharing Agreement	2,500,000	3,200,000	5,700,000
	Statutory—			
	Payments Based on Contributions			0
	Mine Improvement		19,829	19,829
	Special Account—			
	Vancouver Island Natural Gas Pipeline	1,001,000		1,001,000
	Total Expense	**67,463,000**	**3,219,829**	**70,682,829**
	Breakdown of Other Authorizations—			
	Statutory Appropriation—within Vote	3,200,000		
	Statutory Appropriation	19,829		
		3,219,829		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
297,622	35,240					332,862	49,138
1,795,828	4,311,152	4,762,745	1,125,946			11,995,671	(813,671)
11,143,623	4,832,128	583,566	1,256,941		(1,936,858)	15,879,400	359,600
3,111,195	728,655	28,875,230				32,715,080	3,442,920
16,348,268	9,907,175	34,221,541	2,382,887	0	(1,936,858)	60,923,013	3,037,987
1,551,069	961,651		7,736		(2,520,456)	0	1,000
		5,700,000				5,700,000	0
5,388,904	491,464	33,500	1,556		(5,915,424)	0	0
	19,829					19,829	0
		281,065				281,065	719,935
23,288,241	**11,380,119**	**40,236,106**	**2,392,179**	**0**	**(10,372,738)**	**66,923,907**	**3,758,922**

Ministry of Finance—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
28	Ministry Operations			
	Minister's Office	355,000		355,000
	Corporate Services (net of recoveries)	3,916,000		3,916,000
	Treasury Board Staff (net of recoveries)	12,294,000		12,294,000
	Office of the Comptroller General (net of recoveries)			
	Comptroller General Operations	5,641,000		5,641,000
	Corporate Accounting System	16,206,000		16,206,000
	Internal Audit and Advisory Services	1,000		1,000
	Financial Institutions Commission (net of recoveries)	1,000		1,000
	Provincial Treasury Operations (net of recoveries)	1,000		1,000
		38,415,000	0	38,415,000
29	Registries	8,407,000		8,407,000
50	Contingencies (All Ministries) and New Programs			
	Ex gratia Payment		27,535	27,535
	Total Expense	**46,822,000**	**27,535**	**46,849,535**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	27,535		
		27,535		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
288,227	54,918					343,145	11,855
2,056,981	1,446,694		615,193			4,118,868	(202,868)
8,842,225	3,337,323		206	(1,070,246)	(61,278)	11,048,230	1,245,770
3,067,778	1,490,055		814,414	(1,247,882)		4,124,365	1,516,635
3,564,915	12,776,351		(35,500)	(42,326)	(100,000)	16,163,440	42,560
3,942,142	579,722		(1,001)	(4,187,222)	(333,641)	0	1,000
4,630,052	1,673,226		462,760		(6,766,038)	0	1,000
4,795,223	2,833,007	3,088	7,714,166	(8,736,019)	(6,609,465)	0	1,000
31,187,543	24,191,296	3,088	9,570,238	(15,283,695)	(13,870,422)	35,798,048	2,616,952
4,880,261	3,447,377	15,000	(8,000)			8,334,638	72,362
			27,535			27,535	0
36,067,804	**27,638,673**	**18,088**	**9,589,773**	**(15,283,695)**	**(13,870,422)**	**44,160,221**	**2,689,314**

Ministry of Forests—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
30	Ministry Operations			
	Minister's Office	441,000		441,000
	Corporate Services	35,922,000		35,922,000
	Forest Resources Management (net of recoveries)			
	Headquarters Resources Management	41,955,000		41,955,000
	Region and District Operations	191,195,000		191,195,000
		269,513,000	0	269,513,000
31	Fire Suppression			
	Direct Fire Fighting (net of recoveries)	85,727,000		85,727,000
	Fire Preparedness (net of recoveries)	45,278,000		45,278,000
		131,005,000	0	131,005,000
	Statutory—			
	Payments Based on Contributions			0
	Special Accounts—			
	Forest Stand Management Fund	2,293,000		2,293,000
	Small Business Forest Enterprise Program			
	Administration	36,372,000	38,952,496	75,324,496
	Sales	21,134,000		21,134,000
	Roads	42,183,000		42,183,000
	Silviculture	31,990,000		31,990,000
		131,679,000	38,952,496	170,631,496
	South Moresby Implementation—Forest Replacement	4,503,000		4,503,000
	Transfer from the Small Business Forest Enterprise Program Special Account to the General Account		(40,707,598)	(40,707,598)
	Total Expense	**538,993,000**	**(1,755,102)**	**537,237,898**
	Breakdown of Other Authorizations—			
	Statutory Appropriation—Special Account	38,952,496		
	Inter–account transfer	(40,707,598)		
		(1,755,102)		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
308,117	37,918					346,035	94,965
16,045,446	22,413,345	1,762,406	3,323,859	(512,472)		43,032,584	(7,110,584)
29,988,750	20,555,776	760,264	435,246	(7,419,877)	(1,838,895)	42,481,264	(526,264)
145,085,939	70,937,828	384,003	426,716	(34,467,941)	(493,568)	181,872,977	9,322,023
191,428,252	113,944,867	2,906,673	4,185,821	(42,400,290)	(2,332,463)	267,732,860	1,780,140
15,197,263	42,570,852		8,977	(104,040)	(3,858,851)	53,814,201	31,912,799
25,840,965	22,959,230	95,700	108,992	(445,773)	(3,845,557)	44,713,557	564,443
41,038,228	65,530,082	95,700	117,969	(549,813)	(7,704,408)	98,527,758	32,477,242
12,528,484	18,330,100	154,273	74,271	48,147	(31,135,275)	0	0
99,468	2,108,820	15,460				2,223,748	69,252
	506,079		76,952,398			77,458,477	(2,133,981)
	16,574,112		(1,519)	(6,168)	(801)	16,565,624	4,568,376
	33,663,978		1,807	(23,576)		33,642,209	8,540,791
	38,342,298		4,956,571	(333,683)		42,965,186	(10,975,186)
0	89,086,467	0	81,909,257	(363,427)	(801)	170,631,496	0
						0	4,503,000
			(40,707,598)			(40,707,598)	0
245,094,432	**289,000,336**	**3,172,106**	**45,579,720**	**(43,265,383)**	**(41,172,947)**	**498,408,264**	**38,829,634**

Ministry of Health Planning—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
32	Ministry Operations			
	Minister's Office	580,000		580,000
	System Innovation	1,618,000		1,618,000
	Governance and Accountability	2,600,000		2,600,000
	Total Expense	**4,798,000**	**0**	**4,798,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
285 855	34,970		2,910			324,735	255,265
688,347	68,600	30,000	46,472			833,719	784,281
1,349,790	803,397		1,743			2,154,930	445,070
2,325,292	**906,967**	**30,000**	**51,125**	**0**	**0**	**3,313,384**	**1,484,616**

Ministry of Health Services—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
33	Ministry Operations			
	Minister's Office	755,000		755,000
	Corporate Services (net of recoveries)	109,002,000		109,002,000
	Emergency Health Services (net of recoveries)	181,036,000		181,036,000
	Medical Services Plan (net of recoveries)	2,262,488,000	230,000,000	2,492,488,000
	Pharmacare	719,150,000		719,150,000
	Debt Service Costs	169,600,000		169,600,000
	Amortization of Prepaid Capital Advances	119,700,000		119,700,000
	Regional Programs (net of recoveries)			
	Adult Mental Health	405,630,000		405,630,000
	Public and Preventive Health	356,131,000		356,131,000
	Acute and Continuing Care	5,182,618,000		5,182,618,000
	Recoveries from Health Special Account (net of recoveries)	(144,500,000)		(144,500,000)
		9,361,610,000	230,000,000	9,591,610,000
34	Vital Statistics	7,203,000		7,203,000
	Statutory—			
	Payments Based on Contributions			0
	Collection Agency Commissions		690	690
	Special Accounts—			
	Health Special Account	144,500,000		144,500,000
	Medical and Health Care Services	15,000,000		15,000,000
	Transfer from Ministry Operations Vote to the Medical and Health Care Services Special Account	(15,000,000)		(15,000,000)
	Total Expense	**9,513,313,000**	**230,000,690**	**9,743,313,690**
	Breakdown of Other Authorizations—			
	Statutory Appropriations	690		
	Supplementary Estimates No. 1	230,000,000		
		230,000,690		

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Actual Expenses by Group Account Classification

Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
636,640	97,572					734,212	20,788
32,423,410	67,822,749	4,012,159	277,200		(75,967)	104,459,551	4,542,449
130,488,735	51,561,825	199,666	31,141	(194,468)		182,086,899	(1,050,899)
18,707,872	6,684,771	2,407,710,186	15,496,878		(81,923,623)	2,366,676,084	125,811,916
4,182,543	1,151,203	711,650,716	432		(421)	716,984,473	2,165,527
			155,317,598			155,317,598	14,282,402
	119,429,962					119,429,962	270,038
1,445,895	350,778	390,038,409	28			391,835,110	13,794,890
20,036,677	10,041,437	317,553,255	1,401,004	(32,338)	(8,268,797)	340,731,238	15,399,762
9,849,532	4,079,907	5,354,010,155	27,658	(8,294,264)	(28,054,614)	5,331,618,374	(149,000,374)
				(144,500,000)		(144,500,000)	0
217,771,304	261,220,204	9,185,174,546	172,551,939	(153,021,070)	(118,323,422)	9,565,373,501	26,236,499
4,999,081	2,975,087	65,492	527	(482,349)	(509,395)	7,048,443	154,557
	11,419				(11,419)	0	0
			690			690	0
			144,500,000			144,500,000	0
			12,785,442			12,785,442	2,214,558
			(15,000,000)			(15,000,000)	0
222,770,385	**264,206,710**	**9,185,240,038**	**314,838,598**	**(153,503,419)**	**(118,844,236)**	**9,714,708,076**	**28,805,614**

Ministry of Human Resources—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
35	Ministry Operations			
	Minister's Office	554,000		554,000
	Program Management (net of recoveries)			
	Corporate Services	46,579,000		46,579,000
	Program Operations	191,164,000		191,164,000
	BC Benefits Programs (net of recoveries)			
	Income Assistance	829,796,000		829,796,000
	Disability Benefits	367,258,000		367,258,000
	Youth Works	119,010,000		119,010,000
	Community Support Services	98,687,000		98,687,000
	Child Care Services	126,402,000		126,402,000
	Health Care and Dental Services	82,542,000		82,542,000
	Labour Market Programs	76,808,000		76,808,000
		1,938,800,000	0	1,938,800,000
50	Contingencies (All Ministries) and New Programs			
	Canadian National Institute for the Blind		105,350	105,350
	Total Expense	**1,938,800,000**	**105,350**	**1,938,905,350**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	105,350		
		105,350		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
382,398	23,864					406,262	147,738
31,921,323	18,903,576		1,949,583	(479,730)	(770)	52,293,982	(5,714,982)
124,973,556	56,817,748	352,985	970,579			183,114,868	8,049,132
		824,183,075			(6,633,430)	817,549,645	12,246,355
		372,711,972				372,711,972	(5,453,972)
		112,135,938				112,135,938	6,874,062
	2,590	85,147,486	8,426,967		(3,199,913)	90,377,130	8,309,870
		119,712,113				119,712,113	6,689,887
		84,264,492	412,881			84,677,373	(2,135,373)
299,030		72,592,260				72,891,290	3,916,710
157,576,307	75,747,778	1,671,100,321	11,760,010	(479,730)	(9,834,113)	1,905,870,573	32,929,427
		105,350				105,350	0
157,576,307	**75,747,778**	**1,671,205,671**	**11,760,010**	**(479,730)**	**(9,834,113)**	**1,905,975,923**	**32,929,427**

Ministry of Management Services—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Total Appropriations Other Authorizations $	Total Appropriations Total $
36	Ministry Operations			
	Minister's Office	594,000		594,000
	Corporate Services (net of recoveries)	15,634,000	398,378	16,032,378
	Procurement Services and Government House (net of recoveries)	4,825,000		4,825,000
	Public Service Appeal Board	438,000		438,000
	Corporate and Information Programs (net of recoveries)	12,381,000		12,381,000
	Cross Government Initiatives (net of recoveries)	4,004,000		4,004,000
	Information Technology Services (net of recoveries)			
	Services Operations	131,330,000		131,330,000
	Services Support	6,328,000		6,328,000
	Provincial Learning Network	21,136,000		21,136,000
	Pacific Technology Resources Society	4,001,000		4,001,000
	Information Technology Services Recoveries	(162,794,000)		(162,794,000)
		37,877,000	398,378	38,275,378
37	Public Service Employee Relations Commission			
	Commission Operations (net of recoveries)	11,913,000		11,913,000
	Employee Benefits and Corporate Programs (net of recoveries)			
	Provincial Pensions	106,812,000		106,812,000
	Miscellaneous Statutory Items	5,500,000		5,500,000
	Canada Pension	55,787,000		55,787,000
	Members of the Legislative Assembly Superannuation	800,000		800,000
	Death and Retiring Benefits	8,050,000		8,050,000
	Extended Health and Dental Benefits	36,000,000	22,600,759	58,600,759
	Group Insurance	6,000,000		6,000,000
	Medical Services Plan	20,860,000		20,860,000
	Long Term Disability	28,250,000		28,250,000
	Employment Insurance	33,938,000		33,938,000
	Workers' Compensation	6,400,000		6,400,000
	Employee and Family Assistance Program Administration	1,020,000		1,020,000
	Other Benefits	39,892,000	10,000,000	49,892,000
	Recoveries	(335,108,000)		(335,108,000)
		26,114,000	32,600,759	58,714,759
38	Product Sales and Services	1,000		1,000
	Statutory—			
	Payments Based on Contributions			0
	Total Expense	**63,992,000**	**32,999,137**	**96,991,137**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	32,999,137		
		32,999,137		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
276,378	51,105					327,483	266,517
10,400,657	8,344,894		597,821	(2,110,957)	(360,635)	16,871,780	(839,402)
3,267,016	1,642,388	600,000	201,672		(980,446)	4,730,630	94,370
306,907	128,101					435,008	2,992
6,908,412	7,324,471	155,335	6,253	(2,191,054)	(358,009)	11,845,408	535,592
2,529,894	1,800,493			(432,212)	(25,720)	3,872,455	131,545
20,361,432	93,243,977		17,803			113,623,212	17,706,788
5,152,991	1,890,107		5,814			7,048,912	(720,912)
709,421	19,829,780		308			20,539,509	596,491
1,793,663	126,912					1,920,575	2,080,425
	7,122			(119,622,163)	(23,324,553)	(142,939,594)	(19,854,406)
51,706,771	134,389,350	755,335	829,671	(124,356,386)	(25,049,363)	38,275,378	0
7,996,438	6,362,948		11,877	(3,083,924)	(6,430)	11,280,909	632,091
114,507,889					(459)	114,507,430	(7,695,430)
5,107,099						5,107,099	392,901
53,073,604						53,073,604	2,713,396
750,343						750,343	49,657
5,446,131					(155,434)	5,290,697	2,759,303
58,060,390					(15,714,519)	42,345,871	16,254,888
11,901,241					(5,502,636)	6,398,605	(398,605)
20,316,159					(47,257)	20,268,902	591,098
31,300,000					(49,928)	31,250,072	(3,000,072)
37,200,182						37,200,182	(3,262,182)
8,851,859					(2,166,994)	6,684,865	(284,865)
1,180,445					(198,925)	981,520	38,480
42,392,508	14,860,166		727,565	1,206	(5,100)	57,976,345	(8,084,345)
10,800			(29,886)	(334,382,599)		(334,401,685)	(706,315)
398,095,088	21,223,114	0	709,556	(337,465,317)	(23,847,682)	58,714,759	0
20,381,268	12,552,657		60,416,759	(70,064,015)	(23,286,669)	0	1,000
21,418	19,550			(30,688)	(10,280)	0	0
470,204,545	**168,184,671**	**755,335**	**61,955,986**	**(531,916,406)**	**(72,193,994)**	**96,990,137**	**1,000**

Ministry of Provincial Revenue—(Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated $	Other Authorizations $	Total $
39	Ministry Operations			
	Minister's Office	382,000		382,000
	Taxation Revenue (net of recoveries)	40,504,000		40,504,000
	Natural Resources	4,296,000		4,296,000
	Home Owner Grant	4,541,000		4,541,000
	Collection and Loan Management Branch (net of recoveries)	1,000		1,000
		49,724,000	0	49,724,000
	Statutory—			
	Special Account—			
	Provincial Home Acquisition	25,000		25,000
	Total Expense	**49,749,000**	**0**	**49,749,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
280,407	33,171					313,578	68,422
36,694,349	29,217,453	1,812	3,670,590	(263)	(29,215,824)	40,368,117	135,883
2,942,701	1,307,749		14,179			4,264,629	31,371
313,141	186,394	3,179,159				3,678,694	862,306
3,523,358	1,734,025		416,389	(5,837,295)		(163,523)	164,523
43,753,956	32,478,792	3,180,971	4,101,158	(5,837,558)	(29,215,824)	48,461,495	1,262,505
			11,606			11,606	13,394
43,753,956	**32,478,792**	**3,180,971**	**4,112,764**	**(5,837,558)**	**(29,215,824)**	**48,473,101**	**1,275,899**

Ministry of Public Safety and Solicitor General—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
40	Ministry Operations			
	Minister's Office	448,000		448,000
	Corporate Services	340,000		340,000
	Community Justice (net of recoveries)			
	Community Justice Programs	29,196,000		29,196,000
	Gaming Policy Secretariat	1,000		1,000
	Corrections (net of recoveries)			
	Adult Custody	174,326,000	10,621,808	184,947,808
	Community Corrections	41,611,000		41,611,000
	Public Safety and Regulatory Services (net of recoveries)			
	Police Services	170,690,000	291,747	170,981,747
	Security Programs	2,535,000		2,535,000
	Provincial Emergency Program	3,691,000		3,691,000
	Film Classification	1,593,000		1,593,000
	Gaming Audit and Investigation	4,116,000		4,116,000
	Coroners Service	8,582,000		8,582,000
	Agencies, Boards and Commissions	947,000		947,000
	British Columbia Gaming Commission (net of recoveries)	4,885,000		4,885,000
	Liquor Control and Licensing (net of recoveries)	783,000		783,000
		443,744,000	10,913,555	454,657,555
41	Statutory Services			
	Criminal Injury Compensation Act	24,886,000	6,144,393	31,030,393
	Emergency Program Act	20,701,000	5,094,457	25,795,457
		45,587,000	11,238,850	56,825,850
	Statutory—			
	Payments Based on Contributions			0
	Special Accounts—			
	Forfeited Crime Proceeds Fund	679,000	3,085,000	3,764,000
	Inmate Work Program	1,557,000		1,557,000
	Victims of Crime Act	7,294,000		7,294,000
	Transfer from the General Account to the Inmate Work Program Special Account		(679,569)	(679,569)
	Total Expense	**498,861,000**	**24,557,836**	**523,418,836**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	25,237,405		
	Inter-account transfer	(679,569)		
		24,557,836		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
229,029	41,806					270,835	177,165
337,882		62,306	288,344			688,532	(348,532)
8,816,763	6,096,552	13,726,271	5,164	(2,288,510)	(148,668)	26,207,572	2,988,428
655,732	383,455	39,300,000	2,075	400,993	(40,241,698)	500,557	(499,557)
99,786,390	73,798,016	21,233,630	220,867	(373,342)	(10,005,401)	184,660,160	287,648
26,616,021	7,695,193	5,935,714	3,637	(22,935)	(323,805)	39,903,825	1,707,175
3,089,091	2,503,879	187,002,167	42		(13,681,289)	178,913,890	(7,932,143)
5,033,752	2,379,502	1,480,217	1,577		(6,143,585)	2,751,463	(216,463)
2,241,034	1,202,076	1,004,806	2,872		(1,056,324)	3,394,464	296,536
964,335	437,043		571		(25,000)	1,376,949	216,051
1,402,868	514,833		524		(53,091)	1,865,134	2,250,866
2,374,000	5,772,487		32			8,146,519	435,481
243,938	674,830		962			919,730	27,270
4,288,752	1,535,181	103,244,000	427		(104,248,230)	4,820,130	64,870
4,889,505	2,373,051		3,226		(7,027,987)	237,795	545,205
160,969,092	105,407,904	372,989,111	530,320	(2,283,794)	(182,955,078)	454,657,555	0
		31,030,393				31,030,393	0
553,843	23,983,343	1,367,908	1,105		(110,742)	25,795,457	0
553,843	23,983,343	32,398,301	1,105	0	(110,742)	56,825,850	0
263,880	49,274	1,176,344			(1,489,498)	0	0
		3,764,000				3,764,000	0
	835,757	557,480	154,751			1,547,988	9,012
1,557,688	252,310	5,376,379				7,186,377	107,623
			(679,569)			(679,569)	0
163,344,503	130,528,588	416,261,615	6,607	(2,283,794)	(184,555,318)	523,302,201	116,635

Ministry of Skills Development and Labour—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
42	Ministry Operations			
	Minister's Office	417,000		417,000
	Labour Relations and Labour Programs (net of recoveries)	18,106,000		18,106,000
	Skills Development Programs	3,990,000		3,990,000
	Labour Relations Board	7,728,000		7,728,000
	Workers' Compensation Review Board and Compensation Advisory Services (net of recoveries)	1,000		1,000
	Total Expense	**30,242,000**	**0**	**30,242,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
342,377	39,252					381,629	35,371
13,180,251	4,337,245	47,500	418,847	19	(9,029)	17,974,833	131,167
1,529,002	193,136	1,701,339	500,910			3,924,387	65,613
5,361,672	2,304,587					7,666,259	61,741
12,076,071	5,787,207				(17,863,278)	0	1,000
32,489,373	**12,661,427**	**1,748,839**	**919,757**	**19**	**(17,872,307)**	**29,947,108**	**294,892**

Ministry of Sustainable Resource Management—(Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated $	Other Authorizations $	Total $
43	Ministry Operations			
	Minister's Office	413,000		413,000
	Corporate Services (net of recoveries)	25,583,000		25,583,000
	Sustainable Resource Management	4,791,000		4,791,000
	Resource Use Planning (net of recoveries)	44,198,000		44,198,000
	Resource Inventory and Analysis (net of recoveries)	13,801,000		13,801,000
	Resource Registries and Rights (net of recoveries)	3,931,000		3,931,000
	Business and Information Services (net of recoveries)	16,417,000		16,417,000
	Land Titles	14,763,000		14,763,000
		123,897,000	0	123,897,000
44	Land Reserve Commission	3,357,000		3,357,000
	Statutory—			
	Payments Based on Contributions			0
	Special Account—			
	Crown Land	6,213,000	118,108,278	124,321,278
	Transfer from the Crown Land Special Account to the General Account		(117,705,529)	(117,705,529)
	Total Expense	**133,467,000**	**402,749**	**133,869,749**
	Breakdown of Other Authorizations—			
	Statutory Appropriation—Special Account	118,108,278		
	Inter-account transfers	(117,705,529)		
		402,749		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
220,917	51,476					272,393	140,607
17,251,144	30,432,184	1,041,000	2,218,693	(24,142,224)	(423,018)	26,377,779	(794,779)
1,860,391	256,426	17,750	3,798		(50,118)	2,088,247	2,702,753
26,766,366	11,754,959	10,236,954	337,475	(133,982)	(6,719,403)	42,242,369	1,955,631
8,935,201	6,681,026	310,000	15,306	(64,218)	(2,062,502)	13,814,813	(13,813)
3,231,214	1,425,071	212,553	(2,701)	(4,008)	(709,304)	4,152,825	(221,825)
9,951,654	12,675,821	1,343,815		(2,216,426)	(2,608,691)	19,146,173	(2,729,173)
7,819,780	3,909,883		(21)			11,729,642	3,033,358
76,036,667	67,186,846	13,162,072	2,572,550	(26,560,858)	(12,573,036)	119,824,241	4,072,759
2,042,229	1,218,869	33,468	(14)		(6,927)	3,287,625	69,375
3,422,363	6,011,769	626,164	116,304		(10,176,600)	0	0
2,457	187,905	6,425,100	117,705,816			124,321,278	0
			(117,705,529)			(117,705,529)	0
81,503,716	**74,605,389**	**20,246,804**	**2,689,127**	**(26,560,858)**	**(22,756,563)**	**129,727,615**	**4,142,134**

Ministry of Transportation—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
45	Ministry Operations			
	Minister's Office	427,000		427,000
	Corporate Services (net of recoveries)	23,765,000		23,765,000
	Highway Planning and Major Projects (net of recoveries)	4,520,000		4,520,000
	Highway Operations (net of recoveries)	22,790,000		22,790,000
	Highway Maintenance (net of recoveries)			
	Road and Bridge Maintenance Contracts	320,575,000		320,575,000
	Other Maintenance	50,527,000		50,527,000
	Betterments	24,656,000		24,656,000
	Highway Capital Construction (net of recoveries)			
	Recoverable Highway Expansion	1,000		1,000
	Recoverable Highway Rehabilitation	1,000		1,000
	Grant to the BC Transportation Financing Authority	34,000,000		34,000,000
	Inland Ferries (net of recoveries)	13,186,000		13,186,000
	Office of the Superintendent of Motor Vehicles (net of recoveries)	4,327,000		4,327,000
	Motor Carrier Commission (net of recoveries)	631,000		631,000
		499,406,000	0	499,406,000
46	Public Transit			
	British Columbia Transit	157,650,000		157,650,000
	Rapid Transit Project 2000	15,200,000		15,200,000
		172,850,000	0	172,850,000
50	Contingencies (All Ministries) and New Programs			
	Canadian Auto Workers Signing Bonus		137,000	137,000
	RTP2000 amortization of deferred charges		29,534,539	29,534,539
	Rapid transit study		250,000	250,000
	Startup/mobilization costs for SkyTrain		9,700,000	9,700,000
		0	39,621,539	39,621,539
	Statutory—			
	Payments Based on Contributions			0
	Motor Vehicle/ICBC account correction		926,294	926,294
	Motor Vehicle Impoundment Refunds		70,333	70,333
	Total Expense	**672,256,000**	**40,618,166**	**712,874,166**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	39,621,539		
	Statutory Appropriations	996,627		
		40,618,166		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
						318,410	108,590
288,071	30,039		300			22,826,876	938,124
16,075,407	7,123,899		225,042	(327,118)	(270,354)	4,026,027	493,973
3,714,388	2,108,010		871		(1,797,242)	25,780,201	(2,990,201)
17,391,841	14,189,252	49,645	522,100	(140,726)	(6,231,911)		
					(3,821,110)	322,132,346	(1,557,346)
6,308	325,947,148				(5,694,223)	49,652,419	874,581
31,363,937	23,331,250	200,600	451,555	(700)	(2,607,559)	17,748,365	6,907,635
4,551,308	15,628,792	170,000	5,824				
			32,346		(180,378,928)	0	1,000
30,549,220	149,797,362		1,087,292		(142,350,382)	0	1,000
15,584,215	125,678,875					34,000,000	0
		34,000,000				17,198,949	(4,012,949)
8,734,473	7,819,261	640,740	6,337		(1,862)	4,823,098	(496,098)
3,121,063	1,129,122		823,273	(250,360)		582,000	49,000
254,464	327,536						
131,634,695	673,110,546	35,060,985	3,154,940	(718,904)	(343,153,571)	499,088,691	317,309
						141,176,680	16,473,320
	9,369,866	47,750,000	84,056,814			26,320,271	(11,120,271)
	1,490,762		24,829,509				
0	10,860,628	47,750,000	108,886,323	0	0	167,496,951	5,353,049
			137,000			137,000	0
	29,534,539					29,534,539	0
		250,000				250,000	0
		9,700,000				9,700,000	0
0	29,534,539	9,950,000	137,000	0	0	39,621,539	0
					(814,776)	0	0
810,467	4,309					926,294	0
			926,294			70,333	0
			70,333				
132,445,162	713,510,022	92,760,985	113,174,890	(718,904)	(343,968,347)	707,203,808	5,670,358

Ministry of Water, Land and Air Protection—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
47	Ministry Operations			
	Minister's Office	390,000		390,000
	Corporate Services (net of recoveries)	54,832,000		54,832,000
	Environmental Conservation (net of recoveries)	35,969,000		35,969,000
	Water, Land and Air Management and Protection (net of recoveries)	1,167,000		1,167,000
	Public and Environmental Safety	6,815,000		6,815,000
	Outdoor Recreation (net of recoveries)	31,523,000		31,523,000
	Environmental Reporting, Science and Technology	8,839,000		8,839,000
	Britannia Mine Site Remediation	45,000,000		45,000,000
		184,535,000	0	184,535,000
	Statutory—			
	Payments Based on Contributions			0
	Environment Management Act		232,788	232,788
	Special Account—			
	Sustainable Environment Fund	31,345,000		31,345,000
	Total Expense	**215,880,000**	**232,788**	**216,112,788**
	Breakdown of Other Authorizations—			
	Statutory Appropriations	232,788		
		232,788		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
363,986	27,495					391,481	(1,481)
11,980,630	10,560,024	2,385,905	25,740,937	(1,305,000)	(1,700)	49,360,796	5,471,204
22,676,595	12,240,215	1,544,970	119,875	(9,240)	(4,936,859)	31,635,556	4,333,444
23,237,346	8,456,939	8,270,320	207,920	(30,113,274)	(3,450,936)	6,608,315	(5,441,315)
9,004,649	1,829,162	(94,500)	411		(40,354)	10,699,368	(3,884,368)
13,969,412	16,130,315	(220,986)	254,820	(111,973)	(1,238,586)	28,783,002	2,739,998
599,127	7,466,512					8,065,639	773,361
			45,900,000			45,900,000	(900,000)
81,831,745	56,710,662	11,885,709	72,223,963	(31,539,487)	(9,668,435)	181,444,157	3,090,843
1,562,965	1,708,041	43,630			(3,314,636)	0	0
9,920	222,868		232,788		(232,788)	232,788	0
			31,345,000			31,345,000	0
83,404,630	**58,641,571**	**11,929,339**	**103,801,751**	**(31,539,487)**	**(13,215,859)**	**213,021,945**	**3,090,843**

Management of Public Funds and Debt—(Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated $	Other Authorizations $	Total $
48	Management of Public Funds and Debt			
	Cost of Borrowing for Government Operating and Capital Financing Purposes (net of recoveries)			
	Government Operating Purposes	822,991,000		822,991,000
	Schools Capital Financing	1,000		1,000
	Post–Secondary Institutions Capital Financing	1,000		1,000
	Health Facilities Capital Financing	1,000		1,000
	Public Transit Capital Financing	1,000		1,000
	SkyTrain Extension Capital Financing	1,000		1,000
	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	1,000		1,000
	Cost of Financial Agreements Entered Into on Behalf of Government Bodies (net of recoveries)	1,000		1,000
	Provincial Treasury Revenue Program (net of recoveries)	1,000		1,000
	Cost of Unallocated Borrowing Under the Warehouse Program (net of recoveries)	1,000		1,000
	Total Expense	**823,000,000**	**0**	**823,000,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
			841,662,078	(3,987,388)	(76,297,860)	761,376,830	61,614,170
			398,629,884	(322,945,715)	(75,684,169)	0	1,000
			168,630,809	(131,047,964)	(37,582,845)	0	1,000
			195,867,715	(154,180,528)	(41,687,187)	0	1,000
			103,535,871	(83,574,160)	(19,961,711)	0	1,000
			50,711,391	(24,829,509)	(25,881,882)	0	1,000
	381,177	75,000	817,828,780		(818,284,957)	0	1,000
			(112,521)		112,521	0	1,000
			8,631,866		(8,631,866)	0	1,000
			89,813,903		(89,813,903)	0	1,000
0	381,177	75,000	2,675,199,776	(720,565,264)	(1,193,713,859)	761,376,830	61,623,170

BC Family Bonus—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
49	BC Family Bonus (net of recoveries)	120,000,000		120,000,000
	Total Expense	**120,000,000**	**0**	**120,000,000**

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
		103,100,458				103,100,458	16,899,542
0	0	103,100,458	0	0	0	103,100,458	16,899,542

Other Appropriations—(Unaudited)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
50	Contingencies (All Ministries) and New Programs	360,000,000		360,000,000
	Advanced Education			
	TechBC Lease Buyout		(42,000,000)	(42,000,000)
	Government Restructuring		(1,399,644)	(1,399,644)
	Attorney General			
	Legal Aid Services		(8,000,000)	(8,000,000)
	Agencies, Boards and Commissions		(1,011,000)	(1,011,000)
	Judiciary Compensation		(2,800,000)	(2,800,000)
	Judiciary Operations Vote Pressures		(1,341,093)	(1,341,093)
	Ministry Operations Vote Pressures		(11,387,498)	(11,387,498)
	Registry and Trial Support Restructuring		(3,423,883)	(3,423,883)
	Justice Services, Legal Services Society Grant		(3,740,000)	(3,740,000)
	Justice Services, Legal Services Society, Restructuring		(4,000,000)	(4,000,000)
	Criminal Justice Restructuring		(280,103)	(280,103)
	Community, Aboriginal and Women's Services			
	Government Restructuring		(197)	(197)
	Competition, Science and Enterprise			
	Pacific National Exhibition Loss on Land Sale		(3,000,000)	(3,000,000)
	Ministry Operations Vote Pressures		(591,447)	(591,447)
	Finance			
	Ex gratia Payment		(27,535)	(27,535)
	Human Resources			
	Canadian National Institute for the Blind		(105,350)	(105,350)
	Management Services			
	Severance/Pension and Extended Health and Dental Benefit Costs		(22,600,759)	(22,600,759)
	Leave Liability Pressures		(10,000,000)	(10,000,000)
	Shared Services Initiatives		(398,378)	(398,378)
	Public Safety and Solicitor General			
	Criminal Injury Compensation Act Pressures		(6,144,393)	(6,144,393)
	Emergency Program Act Pressures		(5,094,457)	(5,094,457)
	Government Restructuring		(10,913,555)	(10,913,555)
	Organized Crime Agency Grant		(3,085,000)	(3,085,000)
	Transportation			
	RTP2000 amortization of deferred charges		(29,534,539)	(29,534,539)
	Startup/mobilization costs for SkyTrain		(9,700,000)	(9,700,000)
	Canadian Auto Workers Signing Bonus		(137,000)	(137,000)
	Rapid transit study		(250,000)	(250,000)
		360,000,000	(180,965,831)	179,034,169
51	Commissions on Collection of Public Funds and Allowances for Doubtful Revenue Accounts			
	Commissions on Collection of Public Funds			
	Ministry of Advanced Education	3,097,000		3,097,000
	Ministry of Agriculture, Food and Fisheries	1,000		1,000
	Ministry of Attorney General	500,000		500,000
	Ministry of Community, Aboriginal and Women's Services	90,000		90,000
	Ministry of Competition, Science and Enterprise	2,000		2,000
	Ministry of Finance	859,000		859,000
	Ministry of Health Services	2,274,000		2,274,000
	Ministry of Human Resources	1,086,000		1,086,000
	Ministry of Provincial Revenue	24,200,000		24,200,000
	Ministry of Transportation	5,770,000		5,770,000
	Ministry of Water, Land and Air Protection	1,121,000		1,121,000

Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
						0	360,000,000
						0	(42,000,000)
						0	(1,399,644)
						0	(8,000,000)
						0	(1,011,000)
						0	(2,800,000)
						0	(1,341,093)
						0	(11,387,498)
						0	(3,423,883)
						0	(3,740,000)
						0	(4,000,000)
						0	(280,103)
						0	(197)
						0	(3,000,000)
						0	(591,447)
						0	(27,535)
						0	(105,350)
						0	(22,600,759)
						0	(10,000,000)
						0	(398,378)
						0	(6,144,393)
						0	(5,094,457)
						0	(10,913,565)
						0	(3,085,000)
						0	(29,534,539)
						0	(9,700,000)
						0	(137,000)
						0	(250,000)
0	0	0	0	0	0	0	179,034,169
			2,614,213		(2,614,213)	0	3,097,000
			1,083		(1,083)	0	1,000
						0	500,000
						0	90,000
			2,468		(2,468)	0	2,000
						0	859,000
			2,083,137		(2,083,137)	0	2,274,000
			1,256,895		(1,256,895)	0	1,086,000
			35,766,099		(35,766,099)	0	24,200,000
			4,588,707		(4,588,707)	0	5,770,000
			1,063,344		(1,063,344)	0	1,121,000

Other Appropriations—(Unaudited)—(Continued)

Vote No.	Description	Total Appropriations Estimated $	Other Authorizations $	Total $
	Allowance for Doubtful Revenue Accounts			
	Ministry of Agriculture, Food and Fisheries	1,000		1,000
	Ministry of Attorney General	6,500,000		6,500,000
	Ministry of Community, Aboriginal and Women's Services	18,000		18,000
	Ministry of Finance	24,000		24,000
	Ministry of Health Services	11,690,000		11,690,000
	Ministry of Human Resources	31,200,000		31,200,000
	Ministry of Provincial Revenue	35,000,000		35,000,000
	Ministry of Sustainable Resource Management	518,000		518,000
	Ministry of Water, Land and Air Protection	50,000		50,000
	Recoveries	(124,000,000)		(124,000,000)
		1,000	0	1,000
52	Environmental Assessment Office	3,492,000		3,492,000
53	Environmental Boards and Forest Appeals Commission			
	Administration and Support Services (net of recoveries)	1,153,000		1,153,000
	Environmental Appeal Board (net of recoveries)	410,000		410,000
	Environmental Assessment Board	72,000		72,000
	Forest Appeals Commission (net of recoveries)	332,000		332,000
		1,967,000	0	1,967,000
54	Forest Practices Board	5,053,000		5,053,000
55	Public Sector Employers' Council	3,054,000		3,054,000
56	Seismic Mitigation	30,000,000		30,000,000
57(S)	Skeena Cellulose Inc		340,000,000	340,000,000
58(S)	Government Restructuring (All Ministries)		95,000,000	95,000,000
	Statutory—			
	Special Accounts—			
	Insurance and Risk Management			
	General Administration	918,000		918,000
	Program Management	12,331,000	539,369	12,870,369
		13,249,000	539,369	13,788,369
	Purchasing Commission Working Capital Account			0
	Unclaimed Property	1,075,000	23,550,856	24,625,856
	Transfer from the Unclaimed Property Special Account to the General Account		(23,486,800)	(23,486,800)
	Change in unfunded pension liability	(58,000,000)		(58,000,000)
	Total Expense	**359,891,000**	**254,637,594**	**614,528,594**
	Change in unfunded pension liability (part of gain/loss on pension settlement)	58,000,000		58,000,000
		417,891,000	**254,637,594**	**672,528,594**
	Breakdown of Other Authorizations—			
	Contingencies (All Ministries) and New Programs	(180,965,831)		
	Statutory Appropriation—Special Account	24,090,225		
	Supplementary Estimates No. 2	435,000,000		
	Inter-account transfer	(23,486,800)		
		254,637,594		

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Actual Expenses by Group Account Classification							
Salaries and Benefits $	Operating Costs $	Government Transfers $	Other Expenses $	Internal Recoveries $	External Recoveries $	Total $	Net Under (Over) $
						0	1,000
			3,940,706	(3,940,706)		0	6,500,000
			13,669	(13,669)		0	18,000
			15,238		(15,238)	0	24,000
			42,354,598	(275,804)	(42,078,794)	0	11,690,000
			37,766,439		(37,766,439)	0	31,200,000
			47,558,268		(47,558,268)	0	35,000,000
						0	518,000
			50,000		(50,000)	0	50,000
						0	(124,000,000)
0	0	0	179,074,864	(4,230,179)	(174,844,685)	0	1,000
2,102,090	793,963	52,620	45,412	(2,701)	(550)	2,990,834	501,166
614,494	450,516	269	16,552			1,081,831	71,169
	225,985					225,985	184,015
				37,119		37,119	34,881
	129,556					129,556	202,444
614,494	806,057	269	16,552	37,119	0	1,474,491	492,509
2,833,663	2,116,149		129			4,949,941	103,059
1,222,185	599,881	(6,211)				1,815,855	1,238,145
		30,000,000				30,000,000	0
			306,937,467			306,937,467	33,062,533
79,173,536	786,256		750,910			80,710,702	14,289,298
626,163	347,662		98,599	(913,398)		159,026	758,974
733,336	2,482,913		21,605,694	(9,846,026)	(1,346,574)	13,629,343	(758,974)
1,359,499	2,830,575	0	21,704,293	(10,759,424)	(1,346,574)	13,788,369	0
	1,625,015			(1,625,015)		0	0
225,424	50,258		24,350,174			24,625,856	0
			(23,486,800)			(23,486,800)	0
						0	(58,000,000)
87,530,891	**9,608,154**	**30,046,678**	**509,393,001**	**(16,580,200)**	**(176,191,809)**	**443,806,715**	**170,721,879**
						0	58,000,000
87,530,891	**9,608,154**	**30,046,678**	**509,393,001**	**(16,580,200)**	**(176,191,809)**	**443,806,715**	**228,721,879**

Summary of Special Accounts and Special Fund[1]
Account Balance
as at March 31, 2002
(In Thousands—Unaudited)

Revolving	Opening Account Balance	Net Revenue (Expense)	Closing Account Balance	Spending Authority Committed	Spending Authority Available
	$	$	$	$	$
Build BC	58,822		58,822	1	58,821
Crown Land Account	190,062	(75,085)	114,977	64,977	50,000
First Citizens' Fund[2]	34,613	10,967	45,580	39,490	6,090
Forest Stand Management Fund	1,190	(1,028)	162	(13,719)	13,881
Forfeited Crime Proceeds Fund	3,763	2,413	6,176		6,176
Grazing Enhancement Fund	93	(93)			
Health Special Account					
Industry Training and Apprenticeship Commission	2,512	250	2,762	(1,666)	4,428
Inmate Work Program	1,535	469	2,004	264	1,740
Insurance and Risk Management	22,513	5,358	27,871	(110,187)	138,058
Livestock Protection	109	(1)	108		108
Medical and Health Care Services	3,388	2,860	6,248		6,248
Natural Resource Community Fund	25,355	(25,355)			
Northern Development Fund	14,828	(2,227)	12,601	12,458	143
Olympic Arts Fund[2]		5,002	5,002	5,000	2
Physical Fitness and Amateur Sports Fund[2]	22,152	5,514	27,666	25,991	1,675
Provincial Home Acquisition	482,556	170	482,726	152	482,574
Provincial Treasury Revenue	7,347	949	8,296		8,296
Public Guardian and Trustee Operating Account	7,743	1,739	9,482	(275)	9,757
Purchasing Commission Working Capital Account	58,905		58,905	9,106	49,799
Science and Technology Fund	15,204	(15,204)			
Small Business Forest Enterprise Program	274,872	23,899	298,771	174,105	124,666
South Moresby Implementation—Forest Replacement	23,861	841	24,702		24,702
Sustainable Environment Fund	20,250	(98)	20,152	(6,834)	26,986
University Endowment Lands Administration	14,353	(765)	13,588	337	13,251
Unclaimed Property	24,057	(19,057)	5,000	(45)	5,045
Victims of Crime Act	14,370	3,563	17,933	(135)	18,068
	1,324,453	**(74,919)**	**1,249,534**	**199,020**	**1,050,514**

Non-Revolving[3]	Opening Account Balance	Increase (Decrease) Account	Closing Account Balance	Spending Authority Committed	Spending Authority Available
	$	$	$	$	$
Industrial Incentive Fund	107,207	(107,207)			
Small Business Incentive Program	14,267	(14,267)			
Vancouver Island Natural Gas Pipeline	1,215	(281)	934		934
	122,689	**(121,755)**	**934**	**0**	**934**

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*. A Special Fund means a fund designated as a special fund by the Lieutenant Governor in Council. Special Funds are not part of the General Fund, but are part of the Consolidated Revenue Fund. The only Special Fund is the Natural Resource Community Fund.

[2] Spending authority committed represents the endowment of the account, which cannot be spent.

[3] For non-revolving accounts, cash disbursements decrease the account balance.

Summary of Special Accounts and Special Fund Operating Statement for the Fiscal Year Ended March 31, 2002

(In Thousands—Unaudited)

Revolving	Revenue from Third Parties	Revenue from Appropriation	Total Revenue	(Expense)	Net Revenue (Expense)
	$	$	$	$	$
Build BC					
Crown Land Account[1]	49,236		49,236	(124,321)	(75,085)
First Citizens' Fund	2,761	11,000	13,761	(2,794)	10,967
Forest Stand Management Fund	1,196		1,196	(2,224)	(1,028)
Forfeited Crime Proceeds Fund	6,177		6,177	(3,764)	2,413
Grazing Enhancement Fund		2,500	2,500	(2,593)	(93)
Health Special Account	144,500		144,500	(144,500)	
Industry Training and Apprenticeship Commission	320	82,382	82,702	(82,452)	250
Inmate Work Program	1,337	680	2,017	(1,548)	469
Insurance and Risk Management	19,146		19,146	(13,788)	5,358
Livestock Protection	9		9	(10)	(1)
Medical and Health Care Services	645	15,000	15,645	(12,785)	2,860
Natural Resource Community Fund	14,693		14,693	(40,048)	(25,355)
Northern Development Fund	1,284		1,284	(3,511)	(2,227)
Olympic Arts Fund	2	5,000	5,002		5,002
Physical Fitness and Amateur Sports Fund	1,564	5,500	7,064	(1,550)	5,514
Provincial Home Acquisition	182		182	(12)	170
Provincial Treasury Revenue	949		949		949
Public Guardian and Trustee Operating Account	11,297	9,180	20,477	(18,738)	1,739
Purchasing Commission Working Capital Account					
Science and Technology Fund	1,980	16,361	18,341	(33,545)	(15,204)
Small Business Forest Enterprise Program	194,531		194,531	(170,632)	23,899
South Moresby Implementation—Forest Replacement	841		841		841
Sustainable Environment Fund	31,247		31,247	(31,345)	(98)
University Endowment Lands Administration	3,377		3,377	(4,142)	(765)
Unclaimed Property	5,569		5,569	(24,626)	(19,057)
Victims of Crime Act	10,749		10,749	(7,186)	3,563
	503,592	**147,603**	**651,195**	**(726,114)**	**(74,919)**

Non-revolving	Revenue from Third Parties	Revenue from Appropriation	Total Revenue	Cash Disbursements	Increase (Decrease) Account
	$	$	$	$	$
Industrial Incentive Fund				(107,207)	(107,207)
Small Business Incentive Program				(14,267)	(14,267)
Vancouver Island Natural Gas Pipeline				(281)	(281)
	0	**0**	**0**	**(121,755)**	**(121,755)**

[1] This does not reflect the fair market value of certain properties granted or sold at less than market value.

PROVINCE OF BRITISH COLUMBIA

Descriptions of Appropriations

Legislation

Vote 1—Legislation

This vote provides for the operation of the Legislative Assembly and its committees, including basic compensation, special allowances and other allowances for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. The funds allocated for the Office of the Leader of the Official Opposition and Independent Members are provided for the general operations and support functions of these offices. A government transfer is provided for membership in the Commonwealth Parliamentary Association. Operating costs of the Parliamentary Dining Room are partially recovered from ministries, organizations and individuals.

Auditor General

Vote 2—Auditor General

This vote provides for the operation of the Office of the Auditor General. The Auditor General is an officer of the Legislature with a mandate to meet the requirements of the *Auditor General Act* including: examination of the accounts and records of the government; issuance of audit reports on the government's financial statements and performance; submission of an annual report to the Legislative Assembly on the work of the office; other reports; and auditing a number of Crown corporations and other public bodies. Provision is made for a government transfer to the Canadian Comprehensive Auditing Foundation. Costs incurred for certain audits and related services are recovered.

Conflict of Interest Commissioner

Vote 3—Conflict of Interest Commissioner

This vote provides for the operation of the office of the Conflict of Interest Commissioner. The Commissioner is an officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

Elections B.C.

Vote 4—Elections B.C.

This vote provides for the ongoing operating costs of the office of the Chief Electoral Officer and provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the provincial electoral process. The Chief Electoral Officer is an officer of the Legislature and is responsible for the administration of the *Election Act* and the *Recall and Initiative Act.*

Information and Privacy Commissioner

Vote 5—Information and Privacy Commissioner

This vote provides for the salaries and expenses of the office of the Information and Privacy Commissioner. The Commissioner is an officer of the Legislature under the *Freedom of Information and Protection of Privacy Act* (FOIPPA) with a broad mandate to protect the rights given to the public under FOIPPA. This includes conducting reviews of access to information requests, investigating complaints, monitoring general compliance with the Act, and promoting freedom of information and protection of privacy principles. Costs related to the Freedom of Information and Protection of Privacy Conferences are fully recovered.

Office of the Child, Youth and Family Advocate

Vote 6—Office of the Child, Youth and Family Advocate

This vote provides for the operation of the Office of the Child, Youth and Family Advocate. The Advocate is an officer of the Legislature with a mandate under the *Child, Youth and Family Advocacy Act* to ensure that the rights and interests of children, youth and their families relating to designated services are protected and advanced. The Advocate assists and supports children and youths in obtaining access to government services, ensures appropriate and effective review and appeal processes are in place, and provides information and advice to government and communities about services for children, youth and their families. The Advocate also supports, promotes and coordinates the establishment of advocacy services for children, youth and their families in their local communities. Contributions are provided to community–based advocacy projects in support of child and youth issues.

Ombudsman

Vote 7—Ombudsman

This vote provides for the salaries, benefits, and expenses for the operation of the office of the Ombudsman. The Ombudsman is an officer of the Legislature. Under the authority of the *Ombudsman Act*, the Ombudsman may investigate, either in response to a specific complaint or on the Ombudsman's own initiative, the actions and decisions of government bodies. The jurisdiction of the Ombudsman extends to ministries of the province, Crown corporations, provincially appointed agencies, boards and commissions, school districts, colleges, universities, hospitals, governing bodies of professional and occupational associations, local governments and regional districts. The Ombudsman may undertake initiatives to increase public understanding of the role of the Ombudsman, and to improve government's and other public bodies' commitment to respect the principles of administrative fairness and natural justice. Some costs incurred are recovered from agencies, individuals, organizations, or other levels of government. Recoveries are also received from the distribution of materials developed by the office.

Descriptions of Appropriations—Continued

Police Complaints Commissioner

Vote 8—Police Complaints Commissioner

This vote provides for the salaries of the Police Complaints Commissioner and staff and the costs incurred by the office of the Police Complaints Commissioner in dealing with complaints against municipal police and members of policing units designated by the Lieutenant Governor in Council.

Office of the Premier

Vote 9—Office of the Premier

This vote provides for the Office of the Premier including:

(a) OFFICE OF THE PREMIER

This sub–vote provides for salaries, benefits, allowances and operating expenses for the Premier and the executive staff of the Office. This sub–vote also provides for salaries, benefits and allowances for the Minister of State for Intergovernmental Relations' office and the minister's staff.

(b) EXECUTIVE OPERATIONS

This sub–vote provides for:

(i) support of the Executive Council, including Cabinet and government administration, and management of cross–government issues;

(ii) salaries, benefits, allowances and operating expenses for the Deputy Minister's office; and

(iii) salaries and other expenses incurred in providing policy, planning and operational support to Cabinet and its committees, and for the planning and coordination of legislative priorities.

(c) GOVERNMENT CHIEF INFORMATION OFFICER

This sub–vote provides for:

(i) *Chief Information Officer Operations*—provides for governance and leadership to the management of government's information and information technology resources including the development of strategies, policies, standards, architectures and electronic service delivery directions for government. Also provides for strategies, to enable the governments, businesses and citizens of British Columbia to participate fully in the global electronic economy; and

(ii) *E–Government Initiatives*—provides for the costs related to e–government initiatives. Costs are fully recovered from ministries, special offices, Crown agencies and external organizations.

(d) INTERGOVERNMENTAL RELATIONS SECRETARIAT

This sub–vote provides for the management and administration in providing support for the Executive Council in development and coordination of advice, policy, negotiations, issues management and public consultation relating to federal, inter–provincial, and international relations initiatives. This includes administration of British Columbia House, Ottawa, support for the Premier and Cabinet in participation in First Ministers' Conferences, Premiers' Conferences, ministerial Conferences, and international conferences. This sub–vote also provides for: costs of official ceremonies, programs for visiting dignitaries, government hosted functions, government honours, and awards by authority of the *Provincial Symbols and Honours Act*; and Parliament Buildings visitor services. Government transfers are provided for activities of the Executive Council. A portion of costs may be recovered from within the ministry, special offices, other ministries, other levels of governments, and participating bodies.

(e) CROWN AGENCIES SECRETARIAT

This sub–vote provides for analysis, advice, and coordination on governance, accountability, strategic priorities, performance measurement, mandate/core review, operating budgets and capital projects, risk management, effective program delivery, policies, and initiatives of Crown corporations, agencies, boards and commissions. The sub–vote also provides for the coordination of appointments to government agencies, boards and commissions.

(f) PUBLIC AFFAIRS BUREAU

This sub–vote provides for planning and coordination of communications programs, policies, and services; advertising and information services for ministries, special offices and certain bodies; and public consultation. Recoveries are received from ministries, special offices, Crown corporations and other levels of government for costs associated with media monitoring and other services.

Ministry of Advanced Education

Vote 10—Ministry Operations

This vote provides for ministry programs and operations including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Advanced Education, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

Descriptions of Appropriations—Continued

Ministry of Advanced Education—(Continued)

(b) PROGRAM MANAGEMENT

This sub-vote provides for:

(i) *Corporate Services*—provides for executive direction for the ministry, corporate policy, research, evaluation and accountability, intergovernmental relations, labour market policy and information, and advanced education and labour market-related communications services. Also provides for management and program support for the planning and delivery of the Youth Community Action and Student Summer Works programs, as well as coordinating government-wide youth programs under Youth Option BC. Government transfers are provided for the ministry's share of the operating expenses of the Council of Ministers of Education (Canada), Forum of Labour Market Ministers, and national and international education initiatives; and

(ii) *Post Secondary Education Programs*—provides for management and program support for post secondary education programs, including student financial assistance programs. Recoveries are received from participation in federal/provincial agreements and activities.

(c) POST SECONDARY EDUCATION PROGRAMS

This sub-vote provides for:

(i) *Educational Institutions and Organizations*—provides for government transfers toward the operating expenses of provincial universities, university colleges, colleges, institutes, educational agencies, and other educational partnership organizations. Also provides for instruction, research, support services, student services, and matching government transfers to encourage donations for scholarships, bursaries, equipment and library resources in university colleges, colleges, institutes and educational agencies. Government transfers are also provided for the Commonwealth of Learning and educational activities targeted to international trading partners;

(ii) *Grants in Lieu of Property Taxes*—provides for government transfers to post secondary institutions to offset costs relating to the payment of grants in lieu of property taxes to municipalities;

(iii) *Industry Training and Apprenticeship Commission*—provides for the transfer of funds to the Industry Training and Apprenticeship Commission Special Account;

(iv) *Student Financial Assistance Programs*—provides for: financial, income and other assistance to and for students including interest on student loans issued by financial institutions under these programs; debt service costs net of interest earned on loans issued by the province; provisions for future liabilities on student loans; government transfers to students; and government transfers for initiatives that enhance student performance. Government transfers are also provided for Adult Basic Education and Work Study Programs;

(v) *Debt Service Costs*—provides for debt service costs related to the capital costs of new buildings, renovations and improvements to existing university, university college, college, institute and agency facilities, and interest payments on matching funds relating to the Canada Foundation for Innovation Program for research infrastructure projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs; and

(vi) *Amortization of Prepaid Capital Advances*—provides for amortization of funds advanced for new buildings, renovations and improvements to existing university, university college, college, institute and agency facilities.

(d) YOUTH PROGRAMS

This sub-vote provides for government transfers to individuals and organizations for work experience and employment skills training programs for youth, including the Student Summer Works program and the Youth Community Action program.

Financial, human resources, information resources, administrative services, freedom of information and privacy services, and general services and assistance are provided to the Ministry of Advanced Education by the Ministry of Education.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Account

Industry Training and Apprenticeship Commission

This account was established by the *Industry Training and Apprenticeship Act*. The purpose of the account is to support the Industry Training and Apprenticeship Commission to encourage the expansion and coordination of training through: the designation of trades and occupations; the establishment of industry training and apprenticeship programs; the allocation of funds including government transfers to other agencies, organizations and individuals to support training in designated trades and occupations; the granting of credentials for workers in designated trades and occupations; and increasing the proportion of members of under-represented groups in designated trades and occupations. The account is administered by the Industry Training and Apprenticeship Commission.

Descriptions of Appropriations—Continued

Ministry of Advanced Education—(Continued)

Revenue is received through a transfer from the Ministry of Advanced Education, Ministry Operations Vote and derived from fees and other services charged by the Industry Training and Apprenticeship Commission to employers and employees as may be appropriate. Expenses are for: government transfers; contractual agreements with private and public institutions to support training in designated trades and occupations, new initiatives in work–based training; and administration costs. Financial, human resources, information management, freedom of information and protection of privacy, and communication services are provided to the Industry Training and Apprenticeship Commission by the Ministry of Education.

Financing Transactions

British Columbia Student Loan Program

Disbursements represent loans provided to students under the British Columbia Student Assistant Program. Receipts represent principal repayments on outstanding loans. Interest revenue is recovered to the voted appropriation for the management of the public debt. Administration costs are funded through the ministry's voted appropriations.

Prepaid Capital Advances

Disbursements are provided for approved capital costs of new buildings, renovations and improvements to universities, university colleges, colleges, institutes and agencies.

Ministry of Agriculture, Food and Fisheries

Vote 11—Ministry Operations

This vote provides for operations and programs of the ministry, including:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Agriculture, Food and Fisheries, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) Corporate Services

This sub–vote provides for executive direction of the ministry and administrative support services including financial planning, human resources, communications, information systems and program audit. This sub–vote also provides for policy development, economic and statistical analysis and trade competition programs. Recoveries are received from parties external to government for ministry services.

(c) Agriculture and Food Operations

This sub–vote provides for agri–food programs, agricultural development, specialist, regulatory, market development and risk management programs and includes:

(i) *Agriculture and Food*—provides for:

- *Food Industry*—the operating costs of the Food Industry Development programs including development of policies and strategies to enhance the competitiveness of British Columbia food products in the provincial market;
- *Agriculture Industry Development*—works through commodity development teams as a partner with agriculture organizations, farm families, and industry to provide advice and information on marketing, production technology, farm management, and research to the agri–food industry; disseminates technical information to producers and educational institutions; provides for animal health centre and plant diagnostic services; and for the provincial 4–H, game farming and farm management programs; agriculture and food research and demonstration projects and related environmental impacts; also provides for management of federal/provincial environmental, business management and industry development initiatives; cost–shared industry development initiatives; and industry trusts. Transfers are made to agriculture and business organizations; and in support of agriculture, food, resource development and federal/provincial initiatives. Also provides for the administration of Industry Loan Guarantee Programs under the *Financial Administration Act* and credit programs under the *Agriculture Credit Act* and the *Okanagan Valley Tree Fruit Authority Act*. Recoveries are also received from the federal government for joint federal/provincial initiatives and from the Okanagan Valley Tree Fruit Authority for the administration of credit programs on their behalf; recoveries are received from seminar, workshop and field day program participants, and producers in support of special projects;
- *Resource Management*—services and programs to initiate, plan and coordinate province–wide land and water policies regarding soil management, waste management and water management; also provides for administration of the *Farm Practices Protection (Right to Farm) Act*;
- *Inspection*—animal health, dairy farm, apiary and crop inspections;
- *Licensing*—the licensing of sale yard operations, production and sale of veterinary drugs, fur farm operations, game farming operations, poultry processors; and others as required by legislation; and
- *Transfers*—transfers to various agencies for pest management; operating transfers to livestock associations, 4–H clubs and veterinary services; transfers in support of agriculture, and food research.

Descriptions of Appropriations—Continued

Ministry of Agriculture, Food and Fisheries—Continued

(ii) *National Safety Net Programs*—provides for transfers to programs defined under the National Framework Agreement on Agriculture Risk Management, including Crop Insurance, Net Income Stabilization, Companion programs and Industry Development initiatives; recoveries are received from the Federal Government for Crop Insurance administration costs.

(iii) *Whole Farm Insurance*—provides transfers under the Whole Farm Insurance program.

This sub-vote also provides for a transfer to the Grazing Enhancement Fund Special Account.

(d) Fisheries and Aquaculture Operations

This sub-vote provides for:

(i) Technical review of applications for tenure and for the licensing and enforcement of regulations as required under the *Fisheries Act* and the *Fisheries Inspection Act*;

(ii) Administration of relevant sections of the *Fisheries Act*;

(iii) Development and diversification of the aquaculture sector;

(iv) Licensing and regulation of finfish and shellfish aquaculture;

(v) Operating costs for sector and community development and diversification, including development of strategies to create jobs and enhance the competitiveness of British Columbia's seafood sectors; and

(vi) Transfers to support local fisheries management and development.

Vote 12—Fisheries Renewal BC

This vote provides for transfers toward the operating costs of Fisheries Renewal BC, including delivery of the Urban Salmon Habitat Program.

Vote 13—British Columbia Marketing Board

This vote provides for the operation of the British Columbia Marketing Board which is responsible for supervising the operations of marketing boards and commissions formed under the *Natural Products Marketing (BC) Act*, and hearing related appeals. This vote also provides for the operation of the Farm Practices Board formed under the *Farm Practices Protection (Right to Farm) Act*, and the hearing of related appeals.

Vote 14—Okanagan Valley Tree Fruit Authority

This vote provides for entitlements to the authority for operating costs and the delivery of revitalization programs. The authority is established under the *Okanagan Valley Tree Fruit Authority Act* to ensure an efficient and coordinated approach to the revitalization of the Interior tree fruit industry. The authority's mandate has been extended from December 31, 2000 to March 31, 2006.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Cattle (Horned) Act

This account was established under the authority of the *Cattle (Horned) Act* (R.S.B.C. 1996, chap. 44, sec. 7) for livestock improvement.

Special Accounts

Grazing Enhancement Fund

This account was created by the *Grazing Enhancement Fund Special Account Act, 1995* and will terminate on March 31, 2005. Revenue is received through a transfer from the Ministry Operations Vote. Expenses provide for the maintenance and enhancement of range resources including transfers to universities and/or research agencies for research projects related to grazing enhancement. The account also provides funds for costs related to the administration of the account.

No financing transactions are provided for under this account.

Livestock Protection

This account was originally created as a fund by the *Domestic Animal Protection Act, 1973*, was continued under the *Livestock Protection Act*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. The purpose of the account is to provide compensation to an owner for livestock killed or injured by a dog that is not owned or kept by the livestock owner, and also to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* are credited to the account as revenue. Expenses include compensation transfers and administration costs.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Ministry of Agriculture, Food and Fisheries—Continued

Financing Transactions

Agriculture Credit Act

Receipts represent principal repayments on outstanding loans issued under the Agricultural Land Development Program. This program was terminated on March 31, 1995.

Crop Insurance Stabilization

Advances (disbursements) are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are to be fully recovered from Crop Insurance Program premium revenue in subsequent years (receipts).

Ministry of Attorney General

Vote 15—Ministry Operations

This vote provides for ministry programs and operations including:

(a) Minister's Office

This sub–vote provides for the office of the Attorney General and Minister Responsible for Treaty Negotiations, and includes salaries, benefits, allowances and operating expenses of the Attorney General and the minister's staff.

(b) Corporate Services

This sub–vote provides support services, including management, policy, legislation, planning, freedom of information and protection of privacy, program development, administrative support, information systems, audit and communications services for the Ministry of Attorney General and Minister Responsible for Treaty Negotiations and the Ministry of Public Safety and Solicitor General and provides corporate services to the BC Racing Commission. This sub–vote also provides for the investigation of matters related to the administration of the *Correction Act* and court services. Government transfers are provided to agencies and societies providing services which complement ministry programs and to First Nations and others in support of aboriginal issues. Recoveries are received from other levels of government for various justice related initiatives, from the Insurance Corporation of British Columbia for road safety initiatives and from the federal government for treaty negotiation costs and parties external to government for corporate services. Corporate capital funds are also held in this sub–vote for the Ministry of Attorney General and Ministry Responsible for Treaty Negotiations and the Ministry of Public Safety and Solicitor General.

(c) Court Services

This sub–vote provides for judicial administration and other services, including the provision, operation and maintenance of the courts. This includes:

(i) *Registry and Trial Support*—provides for management of branch programs, including administrative and support services and support to the Superior and Provincial Courts, including administrative services, translating, reporting and recording services, facilities, and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for road safety initiatives, from municipal governments for costs related to by–law hearings, from litigants for costs associated with video conferencing, and from the federal government for costs relating to the Drug Court; and

(ii) *Security and Escorts*—provides for Sheriffs in both Superior and Provincial Courts, for court security, escort of prisoners and document services. Recoveries are received for civil jury trial costs and from the Insurance Corporation of British Columbia for road safety initiatives.

(d) Legal Services

This sub–vote provides for legal services to the province and various boards, commissions and societies, including legal advice, representation in civil litigation, and drafting, preparing, filing and publishing statutes, regulations and Orders in Council. This sub–vote also provides for administration of Orders in Council and appeals to the Executive Council. Government transfers are provided for justice system policy issues. Recoveries are received from other ministries, boards and commissions for legal services provided.

(e) Criminal Justice

This sub–vote provides for operation of Crown counsel services, including prosecution of Criminal Code of Canada and provincial statute offenses, advice to government on matters of criminal law and its enforcement, development of policies and procedures in matters pertaining to the administration of criminal law, and support services to victims of crime. Government transfers are provided to agencies for alternative and diversion programs. Recoveries are received from the Workers' Compensation Board, the Insurance Corporation of British Columbia, other ministries, and from the federal government for costs relating to the Drug Court.

Descriptions of Appropriations—Continued

Ministry of Attorney General—Continued

(f) Justice Services

This sub–vote provides for family maintenance enforcement activities, restorative justice initiatives, alternate dispute resolution, the administration of family justice services including the *Family Maintenance Enforcement Act*, *Family Relations Act* and the *Debtor Assistance Act* and funding for state funded counsel. This sub–vote also provides services to help families experiencing separation or divorce to resolve disputes regarding child custody, access and family maintenance in a timely and just manner outside the traditional court system. These services include: information and referral; family mediation and conciliation; parenting after separation programs; and child custody and access assessments for Supreme and Provincial Courts. Government transfers are provided to the Legal Services Society and to the private sector and non–profit societies for services including the provision of parenting after separation programs, supervised access programs and other family justice services. Recoveries are received from the federal government for: family justice services initiatives; costs relating to legal aid; and improvement of child and spousal support enforcement under the Child Centered Family Justice Fund.

(g) Agencies, Boards and Commissions

This sub–vote provides for various boards and commissions under the jurisdiction of the Attorney General, including the operations of the British Columbia Board of Review, British Columbia Human Rights Commission, British Columbia Human Rights Tribunal, Children's Commission, Expropriation Compensation Board, and adult guardianship legislation and other expenditures for the Public Guardian and Trustee of British Columbia. Government transfers are provided to organizations to promote human rights initiatives and for legal representation for proceedings under the *BC Human Rights Code*.

Vote 16—Treaty Negotiations Office

This vote provides for ministry programs and activities including:

(a) Negotiations

This sub–vote provides for: coordination and management of the province's participation in the negotiation of, and consultation on, treaties, interim measures, and other specific issues with First Nations, the federal government, third party advisory groups and others; and support to First Nations' advisory committees and boards. Provision is made for government transfers to First Nations and others in respect of their participation in the treaty process; and to various First Nations and other organizations for interim measures, and aboriginal community development. Recoveries are received from the federal government for costs incurred pursuant to federal/provincial agreements.

(b) Negotiations Support

This sub–vote provides for: treaty mandate and policy development; treaty implementation support; province–wide consultation; treaty related measures implementation and negotiation of cost–sharing arrangements with the federal government. Government transfers are provided to the British Columbia Treaty Commission to fund operations and various tripartite initiatives, and to provide support for First Nations; to First Nations and others to support intergovernmental policy forums, treaty related measures and for pre–treaty consultation and negotiation. Recoveries are received from the federal government for costs incurred pursuant to federal/provincial agreements.

(c) Treaty Settlement and Implementation

This sub–vote provides for the settlement and implementation costs of treaty agreements which have been ratified by British Columbia, Canada and First Nations. Costs are amortized over the period of the capital transfer identified in the agreements. The sub–vote also provides for payments to the McLeod Lake Indian Band under the McLeod Lake Adhesion to Treaty No. 8 and Settlement Agreement and for third party costs. Recoveries are received from the federal government.

Vote 17—Statutory Services

This vote provides for payments made under statutory authority for:

(a) *Crown Proceeding Act*

This sub–vote provides for payments made under the authority of the *Crown Proceeding Act*.

(b) *Inquiry Act*

This sub–vote provides for the costs of commissions issued and inquiries conducted under the *Inquiry Act*.

Vote 18—Judiciary

This vote provides for operation of the judiciary including:

(a) Superior Courts

This sub–vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province.

(b) Provincial Courts

This sub–vote provides for the operational budget for the Provincial Court of British Columbia. Government transfers are provided to the Canadian Association of Provincial Court Judges and to the British Columbia Courthouse Library Society.

Descriptions of Appropriations—Continued

Ministry of Attorney General—Continued

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Accounts

Public Guardian and Trustee of British Columbia

This account was created by the *Public Trustee Amendment Act, 1989*. The purpose of the account is to provide services to clients of the Public Guardian and Trustee, including those incapable of managing their own affairs, estates of the deceased where no other person is willing or able to act, minors' litigation settlements and other funds and the affairs of missing persons. Revenue represents fees and commissions paid by clients of the Public Guardian and Trustee for services rendered, interest on inactive estates, and transfers from the Ministry Operations Vote. Expenses are for costs directly related to the provision of services to clients and for administration. Recoveries are received for the reimbursement of expenses paid on behalf of clients.

Financing Transactions

Interest on Trusts and Deposits

Interest (disbursements) is credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriations.

Treaty Settlement and Implementation Costs

Payments (disbursements) are made to First Nations in accordance with treaty agreements and for the implementation costs of the agreements. These payments are amortized over the period of the capital transfer identified in legislated treaty agreements. Amortization costs are included in the Ministry Operations Vote.

Ministry of Children and Family Development

Vote 19—Ministry Operations

This vote provides for: services to children and families; supporting people with disabilities, so that they are able to live in their communities; and child, family and community services. Programs include:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Children and Family Development and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. Also provides for salaries, benefits and allowances for the Minister of State for Early Childhood Development and the minister's staff.

(b) Corporate Services

This sub–vote provides for overall direction, development and support of ministry programs. It provides for the ministry's central support for child and family services, early childhood development services and community living services. This includes the office of the children's health and development advisor, children's e–policy centre, policy and legislative support, governmental relations, communications services, audit, performance management and related research functions, administrative services, staff development and educational services, mentoring and support, contract management support, financial services, human resources services, systems support services, capital planning and facilities support, and records management. This sub–vote also provides for ministry requirements for banking services and for the administration of the *Human Resource Facility Act*. Government transfers are provided in support of province–wide program activities. Recoveries are received from parties external to government for ministry services.

(c) Community Services and Program Support

This sub–vote provides for:

(i) *Program Delivery*—provides for program support, direct operating costs and local administration of services for children, youth and families, persons with developmental disabilities and persons with multiple disabilities. Services are delivered under the provisions of the *Young Offenders (British Columbia) Act*, the *Correction Act*, the *Child, Family, and Community Service Act*, the *Adoption Act*, the *Mental Health Act*, the *BC Benefits (Child Care) Act*, the *Secure Care Act*, and the *Forensic Psychiatry Act*, and other initiatives to support families, children and youth. Grants under the *Human Resource Facility Act* and transfers under agreements (including shared cost) are provided in support of program activities. Recoveries are received from the federal government for reimbursement of costs related to aboriginal children, and from the Medical Services Plan for salaried and sessional medical services.

Descriptions of Appropriations—Continued

Ministry of Children and Family Development—Continued

(ii) *Services for Children and Families*—provides for community–based support services for children, youth and families including, school–based programs, children and family support programs, child protection, adoption services, mental health programs for children and youth, youth justice and forensic programs, secure care and residential programs. It also provides for other initiatives consistent with the ministry mandate to support children, youth and families. Provision is made for the custody of remanded and sentenced youths, probation and community services. Early childhood development programs are also provided to improve parenting and family supports; strengthen early childhood development learning and care, including prevention of fetal alcohol syndrome; and strengthen community supports. Provision is made for contributions to the private sector and non–profit societies for diversion, attendance, community services work, and youth bail residential programs. Government transfers are also paid to or on behalf of: clients including children in care, eligible families and youth; care givers, agencies providing these services, and other organizations. Recoveries are received from the federal government for a variety of programs including: National Children's Agenda, the Children's Special Allowance, youth justice, and for the reimbursement of expenses for aboriginal children in care; and from other provinces for the costs of children in care. Recoveries are also received from the provision of cafeteria services; other organizations, parents and agencies contributing to the cost of services and for repayable benefits and overpayments.

(iii) *Community Living Services*—provides for community–based residential care and training and support services for adults with mental and/or multiple disabilities; support to families with special needs children; the At Home Program; supported child care and special needs children in care. Government transfers are provided to or on behalf of: individuals; agencies providing these services; corporations; community groups; and other organizations. Recoveries are received from organizations and agencies contributing to the cost of services; repayable benefits; overpayments; and costs arising from third party settlements.

Financing Transaction

Human Services Providers Financing Program

Loans (disbursements) are provided for capital purposes, including funds under the *Human Resource Facilities Act*, to stimulate investment in efficiencies and innovation by British Columbia child and family community service providers. Receipts represent repayment of the loans or recoveries under the *Human Resource Facility Act*. Administration costs are funded through the ministry's voted appropriations.

Ministry of Community, Aboriginal and Women's Services

Vote 20—Ministry Operations

This vote provides for executive direction, operation and delivery of operating and statutory grant programs including:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Community, Aboriginal and Women's Services and includes salaries, benefits, allowances and operating expenses of the ministers and the ministers' staff. Also provides for salaries, benefits and allowances for the Minister of State for Community Charter and the Minister of State for Women's Services and the ministers' staff.

(b) Corporate Services

This sub–vote provides for executive direction and administrative services to the operating programs of the ministry including: financial administration and budget coordination; strategic and business planning and reporting; information and privacy; records management; personnel administration and support; office management and accommodation; communications; and information systems. Costs are partially recovered from parties external to government for ministry services.

(c) Women's Equality and Social Programs

This sub–vote provides for:

(i) *Women's Service*—provides for the review and research of issues affecting women; participation in federal/provincial discussions and initiatives related to women's equality goals; the review of government–wide policy proposals and their impact on women; advice to ministries in their review and analysis of existing and proposed government policies, legislation and programs; and the evaluation of related programs and initiatives. Government transfers are made to private and non profit agencies for the provision of temporary accommodation for women and their children leaving violent homes or relationships; counselling programs for women who have experienced violence and children who have witnessed abuse; employability programs for women who have experienced violence; women's equity programs; public education and prevention of violence initiatives; and women's centre services;

(ii) *Child Care Services*—provides for care policy development and program administration. Government transfers are provided to organizations to stabilize, support and expand the child care system under the *Child Care BC Act*;

Ministry of Community, Aboriginal and Women's Services—Continued

(iii) *Community Social Services*—provides government transfers in support of bridging employment programs such as the Bladerunners youth employment program, as well as urban community development projects and is responsible for the three-year homelessness initiative; and

(iv) *Vancouver Agreement*—provides for provincial leadership and coordination responsibility for a tri-level agreement (with federal and municipal governments) to promote and support sustainable economic, social and community development in Vancouver with an initial focus on the City's Downtown Eastside.

(d) HOUSING

This sub-vote provides for housing programs and building policy development. Government transfers are provided to the British Columbia Housing Management Commission for the protection and enhancement of the supply of adequate and affordable housing, including the Shelter Aid for Elderly Renters program which provides financial assistance to eligible seniors for shelter costs. Also provides for government transfers on land acquisitions intended for social housing, sold at less than market value by the Crown. In addition, government transfers are provided to the Homeowner Protection Office to support general operations and for assistance provided to individuals under the Provincial Sales Tax Relief Grant Program.

(e) COMMUNITY SERVICES AND CULTURE

This sub-vote includes:

(i) *Community Programs*—provides for the funding of programs, projects and initiatives to improve the economic diversity and social condition of communities and includes ancillary intergovernmental relations. Funding includes government transfers and recoveries to support the following:

- *Community Development*—programs to support local action to enhance communities' socio-economic conditions and address structural barriers through, for example, employment, job training and education; and develops and promotes private and public partnerships, and other initiatives identified by community groups;
- *Community Transition and Adjustment*—financial and other support to rural and resource-based communities in immediate economic crisis for purposes such as incremental social and human services, worker transition and adjustment, economic development, transition planning and other community purposes;
- *Community Enterprise*—seed funding and other support to rural and resource-based communities to develop and diversify their local economies by implementing locally driven, new and innovative projects; and
- *Cooperatives and Volunteers*—seed funding and other support to assist new and expanded cooperatives that generate socio-economic and employment opportunities; and service options in communities. The ministry is responsible for the *Cooperative Association Act*, as well as funding and support to strengthen the work of volunteer organizations. The ministry also delivers programs to recognize and support the province's voluntary sector.
- *Culture, Recreation, Heritage and Sport*—provides for support of cultural, heritage, recreation and sport activities and administration and delivery of government programs under the *Arts Council Act*, the *Heritage Conservation Act*, the *Cultural Foundation Act* and the *Klondike National Historic Park Act*, and includes:
- *Culture and British Columbia Arts Council*—staff and policy support for arts and culture under the authority of the *British Columbia Arts Council Act*; government transfers and programs in support of cultural industries; and other support for the arts and culture sector;
- *Heritage*—protection, preservation and management of the province's heritage resources and historic sites including a network of 29 provincial heritage properties. Provides funding and management services to the British Columbia Heritage Trust as required by the *Heritage Conservation Act*. Program costs are partially recovered from program revenues;
- *Sport and Community Capital*—administration of the Physical Fitness and Amateur Sports Fund Special Account; planning, development and administration of policies and programs in the areas of amateur sport and recreation; and for the administration of the community grant programs. Government transfers are provided to amateur sports groups and associations and to various organizations to support sport and recreation services and projects, and in support of a broad range of community initiatives. A portion of operating costs is recovered from the federal government.
- *Government Agents*—provides for the operation of Government Agent offices throughout the province providing integrated delivery of programs, services and information on behalf of ministries, agencies, the private sector and other governments. A portion of operating costs is recovered from ministries, participating public bodies and the public.

(f) PUBLIC SAFETY

This sub-vote provides for: public safety programs including the Office of the Fire Commissioner; the establishment of safety standards; inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigeration systems, aerial tramways, and railways; fire and accident investigations; and the licensing of technical personnel. Government transfers are provided to Local Assistants, as defined by the *Fire Services Act*, for fires investigated and reported to the Fire Commissioner. Some recoveries are received for ad hoc inspections services.

Descriptions of Appropriations—Continued

Ministry of Community, Aboriginal and Women's Services—Continued

(g) ABORIGINAL, MULTICULTURALISM AND IMMIGRATION SERVICES

This sub–vote includes:

(i) *Aboriginal Services*—provides for the coordination of resources and services provided to aboriginal people, support to First Nations' advisory committees and boards including the First Citizen's Forum, and administration of the First Citizens' Fund Special Account. Government transfers are made in support of aboriginal issues; for heritage, language and culture programs; aboriginal community development; and intergovernmental policy forums. Recoveries are received from the federal government for costs incurred pursuant to federal/provincial agreements; and

(ii) *Multiculturalism and Immigration*—provides for policy and program development and delivery with respect to multiculturalism and immigration and implementation of the Agreement for Canada–British Columbia Cooperation on Immigration. Government transfers are provided for programs for settlement services for immigrants and for multicultural initiatives. Recoveries are received from the federal government for certain immigrant settlement service and settlement language programs.

(h) LOCAL GOVERNMENT

This sub–vote provides for:

(i) *Local Government Services*—provides for the administration of the *Local Government Act*, the *Local Government Grants Act* and the *Growth Strategies Act*; review and monitoring of local government administrative and financial practices and procedures; support services to local governments including collection and assessment of statistics and information, analysis of water and sewerage construction projects to support government transfers for infrastructure, investigations into local government issues, and community and regional planning; policy research and development on local government, aboriginal and home owner grant issues, and legislative review; and, administration of the Community Charter Council and the *Library Act* and implementation of policies and programs related to community library services. Government transfers are made for local services as provided under the *Municipal Aid Act*. Government transfers are also paid to local authorities to assist in financing various projects and services, and to various organizations to support library services and projects;

(ii) *University Endowment Lands*—provides for the management and operation of the University Endowment Lands. Government transfers are made to the City of Vancouver for the provision of fire protection services. Recoveries represent the transfer of costs associated with services to ratepayers from the University Endowment Lands Administration Special Account; and

(iii) *Assessment Services*—provides for the operating costs of, including the fees and expenses of appointees to, the Property Assessment Review Panels and Property Assessment Appeal Board. Recoveries are received from the British Columbia Assessment Authority to fund the Assessment Appeal process.

(i) BC 2000

This sub–vote provides government transfers for province–wide projects to help communities and organizations throughout the province mark the Millennium with lasting legacies.

(j) 2010 WINTER OLYMPICS BID

This sub–vote provides support for the Vancouver/Whistler 2010 Bid Secretariat. Government transfers are provided in support of the bid to the Vancouver/Whistler 2010 Bid Corporation.

Vote 21—Local Government Grants

This vote provides for government transfer programs to local governments and related organizations in British Columbia and administration costs associated with the programs. Major activities include:

(a) COMMUNITY AND REGIONAL DISTRICT GRANT PROGRAMS

This sub–vote provides for general government transfers under the *Local Government Grants Act* including, but not limited to, Small Community Protection and Regional District Basic. Government transfers are also provided for the traffic fine revenue sharing program.

(b) CONDITIONAL GRANT PROGRAMS

This sub–vote provides for targeted government transfers under the *Local Government Grants Act* to support community, regional, and infrastructure planning; and infrastructure development. A government transfer is also provided in respect of interest costs associated with projects completed as part of the pre–1983 sewer and water program. In addition, government transfers are provided to facilitate institutional change within the local government system.

(c) CANADA–BRITISH COLUMBIA INFRASTRUCTURE PROGRAM

This sub–vote provides for government transfers for water and sewerage facilities, and other infrastructure projects under the Canada–British Columbia Infrastructure Program Agreement. Recoveries are received from the federal government in respect of its share of project costs approved under the program.

Descriptions of Appropriations—Continued

Ministry of Community, Aboriginal and Women's Services—Continued

(d) LIBRARY GRANT PROGRAM
This sub–vote provides for government transfers to public library boards as defined under the *Library Act*.

Vote 22—Royal British Columbia Museum (Special Operating Agency)

This vote provides for expenses of the Special Operating Agency which, pursuant to the *Museum Act*, is responsible for: acquiring; securing; preserving; and interpreting artifacts and specimens which illustrate the human and natural history of the province through research, exhibits, public programs, publications and other means. The museum also provides public programs and publications about the cultural and natural environments of British Columbia in a regional, national and international context. Government transfers are provided to assist in research and public programs. Costs for certain programs are partially recovered from program revenues and other organizations.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Accounts

First Citizen's Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the economic, social and cultural well being of members of First Nations who are residents of British Columbia, by providing financial assistance through loan guarantees and government transfers. Interest attributable to the account balance is credited to the account as revenue. Expenses consist of government transfers in support of student bursaries, native friendship centre operations, and economic development programs. The account also provides funds for the administrative costs of certain social and economic development programs. An amount of $2 million was added to the account as of April 1, 2001 under the *Budget Measures Implementation Act, 2001*.

No financing transactions are provided for under this account.

Physical Fitness and Amateur Sports Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the physical fitness of residents of the province and their participation in amateur sport. Interest earned on the account balance is credited to the account as revenue. Expenses consist of government transfers to physical fitness and amateur sport projects, groups and organizations, and awards to individuals. Administration costs are provided through the Ministry Operations Vote.

No financing transactions are provided for under this account.

University Endowment Lands Administration

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act*, was continued under the *University Endowment Land Act, 1979*, and became a Special Account under the *Special Appropriations Act, 1982*. The account provides for services to residents of the University Endowment Lands.

Revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences and property taxes. Other revenue sources (net of direct costs) include land sales and rent from land tenures. Expenses represent the transfer to the Ministry Operations Vote of the ratepayers' portion of the costs of providing services.

No financing transactions are provided for under this account.

Ministry of Competition, Science and Enterprise

Vote 23—Ministry Operations

This vote provides for executive direction, administrative services and operating programs of the ministry, including:

(a) MINISTER'S OFFICE
This sub–vote provides for the office of the Minister of Competition, Science and Enterprise, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. Also provides for salaries, benefits and allowances for the Minister of State for Deregulation and the minister's staff.

Descriptions of Appropriations—Continued

Ministry of Competition, Science and Enterprise—Continued

(b) CORPORATE SERVICES

This sub–vote provides for administration and ministry executive support, including: the deputy minister's office, corporate relations, financial, human resources, legislation and administrative services; records management and information systems and resources; library and research services; communications services and public affairs; strategic projects; the administrative support services, provided under agreement, for the Ministry of Energy and Mines; the Deregulation Secretariat; the Northern Development Fund Special Account; and the Northern Development Commission. This sub-vote also provides for administration and enforcement of the *Motor Dealer Act*, inspection of business operations to verify compliance with legislation and investigation of violations involving consumer loss. Costs of administering the Motor Dealer Customer Compensation Fund are recovered from the fund. Other costs are partially recovered from parties external to government for ministry services.

(c) ECONOMIC POLICY

This sub–vote provides for the development, analysis, and preparation of policy and strategies relating to economic development within the province, particularly trade, tourism, film industry and fees and licences, including:

(i) support for government–wide economic strategies, including socio–economic analysis of government initiatives and specific economic development projects;

(ii) negotiation and management of federal–provincial cost shared economic development programs, in conjunction with other ministries and agencies, as well as administration of the Build BC Special Account;

(iii) management of the Construction Secretariat;

(iv) support and growth of tourism through provincial policy and development initiatives and by participating in key land and resource planning; and

(v) support and growth of the film industry through policy development and support to agencies promoting and expanding the industry. Government transfers are provided for economic and employment generating initiatives, including the Asia Pacific Foundation, Agreement on Internal Trade Secretariat, BC Film Society and various organizations in support of tourism policy and development. Costs are partially recovered from organizations working in partnership with the ministry.

(d) BC TRADE AND INVESTMENT OFFICE

This sub–vote provides for the administration, operation and delivery of activities intended to stimulate provincial economic development, including:

(i) *Investment Facilitation*—provides for: promotion of British Columbia as a positive investment location; promoting key investment projects; facilitation of strategic projects and their progress through government review and approval processes, identifying and reducing impediments to investment in British Columbia; and managing the business immigration program;

(ii) *Industry and Business Development*—provides for: encouraging business development in the province; developing, delivering and evaluating programs, policies and services which promote development and expansion of emerging industry sectors; designing and delivering sector strategies; fostering the competitiveness of the resource sector and encouraging value–added activities; and supporting economic institutional infrastructure;

(iii) *Trade Development*—provides for: promotion of British Columbia's export capabilities; facilitation of the entry of British Columbia companies into new markets; participation in intergovernmental and business/government initiatives; trade development services and initiatives, including international market intelligence and strategic partnering advice; supporting British Columbia's international offices and representatives; and organizing international trade missions;

(iv) *Financial and Project Analysis and Industry Adjustment*—provides for: administration of the Industrial Incentive Fund and the Natural Resource Community Fund; support for consultations, studies and issue resolution for specific projects; financial and project analysis services; and the coordination of industry adjustment and job preservation initiatives, including funding for initiatives such as the Job Protection Commission; and

(v) *Business Development and Equity Investment*—provides for: development and administration of programs and services in small business and youth entrepreneurship programs, including small business equity financing, training and access to business information. Government transfers are provided to various organizations in support of economic development related activities.

Government transfers are made for business and trade development and industry adjustment. Costs for activities are partially recovered from ministries, participating public bodies, the public, and from clients through fees and project cost–sharing.

(e) SCIENCE, TECHNOLOGY AND TELECOMMUNICATIONS POLICY

This sub–vote provides for: the development of policies and programs to support science and technology initiatives, including the High Technology Strategy; for the development of the provincial position on telecommunications regulatory policy issues; for access initiatives supporting the Electronic Highway Accord; and, for the administration and transfer of funds to the Science and Technology Fund Special Account. Government transfers are provided to support employment opportunities in the science, technology and telecommunications sectors.

Descriptions of Appropriations—Continued

Ministry of Competition, Science and Enterprise—Continued

(f) BRITISH COLUMBIA FILM COMMISSION

This sub–vote provides for the promotion of British Columbia's locations and film industry infrastructure, for use by the world's film, television and commercial industry. Government transfers are provided to Regional Film Commissions recognized by the Regional Film Commissions Association of British Columbia and to various arts and cultural organizations to promote local film and television infrastructure. Program costs are partially recovered from other organizations and individuals for cooperative marketing initiatives, memberships and services provided by the Commission.

(g) BRITISH COLUMBIA PAVILION CORPORATION

This sub–vote provides for government transfers towards the capital, operating and facilities maintenance costs of British Columbia Pavilion Corporation. Also provides for the amortization of the provincial investment in the corporation.

(h) RESERVES FOR DOUBTFUL ACCOUNTS AND CONCESSIONARY LOANS

This sub–vote provides for reserves for doubtful loans, write–downs of investments, and the interest expense for concessionary loans made under the *Industrial Development Incentive Act*. This sub–vote also provides for reserves for potential payments and concessionary interest expenses pertaining to loan guarantees made under ministry programs and the *Financial Administration Act*.

Statutory Accounts

Payments of Guarantee and Indemnity

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 74(2)).

Special Accounts

Build BC

This Special Account was established in 1993 by the *Build BC Act*. The purpose of the account is to provide for projects and initiatives that facilitate the expansion and diversification of the British Columbia economy in a manner consistent with the Act. Expenses are for the development and implementation of Build BC projects and initiatives.

No financing transactions are provided for under this account.

Industrial Incentive Fund

This account was established in 1985 by the *Industrial Development Incentive Act*. The purpose of the account is to provide loans and make investments to assist the establishment or expansion of industry, the introduction of new technology to existing industry, and to otherwise encourage regional and economic development in the province. Loans and investments may also be provided from the account to support economic or mediation plans of the Job Protection Commission.

The account has no operating revenues or expenditures since interest and other amounts received relating to outstanding loans are credited to the General Fund. All administration costs, concessionary expenditures and reserves for doubtful accounts are funded through the Ministry Operations Vote. Receipts represent loan repayments, which are credited to the General Fund and do not increase the account balance. Disbursements represent new loans and investments.

Northern Development Fund

This account is created by the *BC–Alcan Northern Development Fund Act*. The purpose of the account is to promote sustainable economic development in northwestern British Columbia. Expenses are to support investment in new or existing businesses, to create new employment or stabilize existing employment, to support other goals consistent with the Act, and for the operations of the Nechako–Kitimat Development Fund Society.

Interest earned on the fund balance is credited to the account as revenue. Government transfers are provided to the Nechako–Kitimat Development Fund Society to support economic development in northwestern British Columbia. Administration costs are funded through the Ministry Operations Vote.

Science and Technology Fund

This account was created in 1990 by the *Science and Technology Fund Act*. The purpose of the account is to support: activities which promote new technologies in traditional industries; the creation of new, knowledge–based export industries; and the promotion and timely application and transfer of new technologies. Contributions are provided to: support research and development and related infrastructure facilities; increase public awareness and understanding of science and technology issues; improve science and technology related education and training; and support strategic long–term science and technology related partnerships, including federal/provincial initiatives.

Revenue is received through a transfer from the Ministry Operations Vote and from activities funded under the Science and Technology Fund.

Descriptions of Appropriations—Continued

Ministry of Competition, Science and Enterprise—Continued

Small Business Incentive Fund

Loans (disbursements) are provided to assist small business investment in aquaculture and industrial production facilities and equipment under the Small Business Incentives Subsidiary Agreement and other programs. Loans may also be provided to support economic plans of the Job Protection Commission.

The account has no operating revenue or expense since amounts received for interest and principal on outstanding loans are credited to the General Fund, and all administration costs, concessionary expenses and reserves for doubtful accounts are funded through the ministry's voted appropriations. Disbursements represent new loans.

Special Fund

Natural Resource Community Fund

This Special Fund was created in 1992 by the *Natural Resource Community Fund Act*. Administered by the Ministry of Competition, Science and Enterprise, the purpose of the fund is to assist communities, in large part dependent on a single resource industry, to adjust to severe economic dislocations arising from industry closures.

Fund revenue represents 0.5 percent of annual petroleum, natural gas, mineral and forest revenues, and interest earned on investments.

Expenses are for training and skill development, worker relocation, job creation and maintenance and other costs which may be deemed necessary. Administration costs are funded through the Ministry Operations Vote.

The fund balance is capped at $25 million, and any surplus in excess of $25 million is transferred to the General Fund.

Ministry of Education

Vote 24—Ministry Operations

This vote provides for overall policy development for the ministry, management of funding for public and independent school systems, other educational initiatives carried on in the province and administrative and support services. Major programs and activities include:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Education, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) Management Services

This sub–vote provides for corporate support services to operating programs including financial, human resources, information management, administrative services, freedom of information and privacy services, and general services and assistance to the Ministry of Advanced Education, the Ministry of Education, the Ministry of Skills Development and Labour and the Industry Training and Apprenticeship Commission. Recoveries are received from miscellaneous sources including certain costs relating to supporting the Worker's Compensation Review Board and Compensation Advisory Services in the Ministry of Skills Development and Labour.

(c) K–12 Education Programs

This sub–vote provides for:

(i) *Program Management*—provides for executive direction for the ministry, education–related communications services, and management and program support for K–12 education programs. Government transfers are provided for education development and implementation activities. Recoveries are received from general education development test fees, participation in federal/provincial agreements and activities, and other sources;

(ii) *Public Schools*—provides for government transfers towards the operating expenses of public schools and support for the British Columbia Public School Employers' Association. Also provides for government transfers for the Official Languages in Education Protocol. Recoveries are received from the federal government for expenditures relating to the Official Languages in Education Protocol;

(iii) *Independent Schools*—provides for government transfers to eligible independent schools for operating expenses, special education programs for qualifying students and registered home–schooled students;

(iv) *Debt Service Costs*—provides for the payment of short and long term debt service costs for approved capital construction projects, bus and equipment purchases. Sinking fund assets, which are used to pay off existing debt obligations, earn interest that is netted against debt service costs; and

(v) *Amortization of Prepaid Capital Advances*—provides for the amortization of funds advanced for capital construction projects, bus and equipment purchases.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Education—Continued

Financing Transaction

Prepaid Capital Advances

Disbursements are provided for approved school capital construction projects, and bus and equipment purchases.

Ministry of Energy and Mines

Vote 25—Ministry Operations

This vote provides for executive direction, administrative services and operating programs of the ministry, including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Energy and Mines, and includes salaries, benefits, allowances and operating expenses of the minister, and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for administration and ministry executive support, including the deputy minister's office, communications and public affairs, and the Oil and Gas Initiatives Branch which administers programs developed under Oil and Gas Initiatives 1 and 2, develops new initiatives and assists in the maintenance of the Sierra–Yoyo Desan resource road. Under an agreement, the Ministry of Competition, Science and Enterprise provides administrative support services for the ministry. Government transfers are provided in support of ministry initiatives and to Columbia Basin Trust for operating expenses.

(c) ENERGY AND MINERALS

This sub–vote provides for the management of the province's petroleum, natural gas, coal, geothermal, and mineral resources and for the regulation of the industries that explore for and develop these resources, including:

(i) conducting geoscientific field studies and determining petroleum, natural gas, coal, geothermal, and mineral potential reserves;
(ii) managing disposition of subsurface tenures;
(iii) providing support services to industry and information to the public;
(iv) regulating mineral and coal industries for health and safety and environmental responsibility;
(v) collecting fees, rentals and tender bonuses; and
(vi) negotiating fair compensation for mineral and coal titles expropriated for the creation of parks.

Government transfers are provided for resource studies and projects, mine rescue training and competitions, and training support and grants to prospectors to stimulate mineral exploration. Costs associated with a technology transfer with Peru are recovered through a contract with the Canadian International Development Agency.

(d) RESOURCE DEVELOPMENT

This sub–vote provides for evaluation, strategic planning and policy development with regard to the Province's electricity, alternative energy, mining, oil and gas and other subsurface resources, including:

(i) the determination and assessment of subsurface resources and developments;
(ii) administration of First Nation revenue sharing agreements and the Vancouver Island Natural Gas Pipeline Agreement;
(iii) environmental, socio–economic and financial assessments of resource developments and resource use options;
(iv) collection and dissemination of statistics, analysis and forecasting of market conditions, promotion and marketing of Provincial resource potential;
(v) identification and development of government policies and programs affecting the subject resource sectors; and
(vi) development of electricity policy, including administration of the Columbia River Treaty, the *Utilities Commission Act*, the *Power for Jobs Act*, and the *Energy Efficiency Act*.

Government transfers are provided for the Vancouver Island Natural Gas Pipeline Agreement.

Vote 26—British Columbia Utilities Commission

This vote provides for the operation of the commission, as outlined under the *Utilities Commission Act*, including the regulation of energy utilities under its jurisdiction to ensure rates charged are fair and that utilities provide safe, reliable services. Provision is made to reimburse participants for costs related to commission proceedings. Costs of the commission are fully recovered from regulated utilities, and hearing and project applicants, and others.

Vote 27—Resource Revenue Sharing Agreement

This vote provides for agreements reached with First Nations to share revenue received from petroleum, natural gas and minerals extraction. Provision is made for payments made in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*, and agreements with other First Nations.

Descriptions of Appropriations—Continued

Ministry of Energy and Mines—Continued

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Mine Improvement

This account was established under the authority of the *Mines Act* (R.S.B.C. 1996, chap. 293, sec. 17(2)).

Special Account

Vancouver Island Natural Gas Pipeline

This account was created by authority of the *Vancouver Island Natural Gas Pipeline Act*. Of the original $80,000,000 authorized for this account, $25,000,000 was disbursed as loans in 1990/91 and 1991/92 for capital construction of the pipeline to Vancouver Island. No loan repayments are expected in 2001/02. The balance of the account is for the provision of financial assistance for the conversion of oil, propane and other fuel–fired appliances to the use of natural gas.

Expenses consist of government transfers to persons that have applied and qualified for financial assistance. No interest or other revenue is credited to the account. Administration costs are funded through the Ministry Operations Vote.

No financing transactions are provided for under this account.

Financing Transactions

Oil and Gas Commission Act

Advances (disbursements) are provided by the province to the Oil and Gas Commission under the *Oil and Gas Commission Act* in respect of oil and gas industry fees collected under the *Petroleum and Natural Gas Act* and the *Pipeline Act*, and the levy assessed under the Oil and Gas Commission Levy Regulation.

Columbia Basin Accord

Disbursements are for an investment in the Columbia Power Corporation and the Columbia Basin Trust for power projects to be undertaken pursuant to the province's agreements with Columbia Basin Trust.

Ministry of Finance

Vote 28—Ministry Operations

This vote provides for operations and programs of the ministry, including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Finance, and includes the salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for:

(i) executive, administrative, communications and correspondence support, freedom of information and privacy services; and
(ii) policy analysis and advice on financial sector issues, corporate issues and legislation.

(c) TREASURY BOARD STAFF

This sub–vote provides for:

(i) analysis and advice on fiscal, budgetary, administrative, economic, intergovernmental fiscal relations, capital and taxation policy issues. Costs are partially recovered from parties external to government for services provided on their behalf;
(ii) analysis and advice on capital issues including public–private partnerships, seismic related issues and administration of social capital projects. Costs are partially recovered from other ministries;
(iii) monitoring, analyzing and forecasting of economic activity and the government's fiscal position;
(iv) production of various financial and economic documents, including the Estimates and Budget; and
(v) operation and maintenance of financial and economic models to support decision–making within government.

Descriptions of Appropriations—Continued

Ministry of Finance—Continued

(d) OFFICE OF THE COMPTROLLER GENERAL

This sub–vote provides for:

(i) *Comptroller General Operations*—provides for: payment, recording, and reporting of government accounts and trust funds including preparation of financial statements; development and implementation of financial administration policies and procedures; post payment compliance; analysis and advice on administrative policy issues, accountability initiatives and process improvements; development and interpretation of accounting policies, and operation of the Comptroller General's office. Recoveries are received from ministries;

(ii) *Corporate Accounting System*—provides for: the development, implementation, operation and maintenance of a corporate accounting system; the provision of related corporate accounting and administrative services; and using the corporate system to streamline financial management processes on a government–wide basis. Recoveries are received from ministries and Crown corporations; and

(iii) *Internal Audit and Advisory Services*—provides for internal audit and advisory services to government including: reviewing the efficiency, effectiveness and accountability of government operations; examining, evaluating and reporting to management on the adequacy of internal financial and management controls throughout government and compliance with legislative and other authorities; investigate assignments; provision of pre and post–implementation reviews of major information technology systems and providing business and financial advisory services. Recoveries are received from ministries and Crown corporations.

(e) FINANCIAL INSTITUTIONS COMMISSION

This sub–vote provides for:

(i) operation of the Financial Institutions Commission and the Credit Union Deposit Insurance Corporation under the *Financial Institutions Act*;

(ii) administrative costs of regulating credit unions, trust companies, insurance companies, and captive insurance legislation;

(iii) administration of the *Real Estate Act*, the *Mortgage Brokers Act*, the *Strata Property Act* and related activities; and

(iv) administrative costs of credit union stabilization, the Credit Union Deposit Insurance Fund, and related activities.

These costs are fully recovered from the Credit Union Deposit Insurance Corporation, and through fees, licencing and other charges.

(f) PROVINCIAL TREASURY OPERATIONS

This sub–vote provides for:

(i) debt management, banking and cash management on a cost recovery basis to its clients, including Crown corporations and the government;

(ii) policy analysis and advice on financial sector issues, corporate sector issues and legislation; and

(iii) Management Consulting Services to ministries, agencies and Crown corporations on a cost–recovery basis, and development opportunities for managers.

Vote 29—Registries (Special Operating Agency)

This vote provides for expenses of the Special Operating Agency responsible for creation and registration of all business entities, non–profits and cooperatives operating in British Columbia; registration of security interests in personal property in British Columbia; registration of ownership and location of manufactured homes in British Columbia; and the operation of the Auditor Certification Board under the *Company Act*. Revenue represents fees and licences charged by Registries for the provision of its services and is credited to the General Fund.

Special Account

Provincial Treasury Revenue Program

This account was established in 1990 by amendments to the *Financial Administration Act*, and provides for revenue generated from financial agreements managed by the Ministry of Finance.

Net revenue (expense) represents the net income (deficiency) from the Provincial Treasury revenue program in the Management of Public Funds and Debt vote.

No financing transactions are provided for under this account.

Ministry of Forests

Vote 30—Ministry Operations

This vote provides funding for the forest and range stewardship and management activities of the ministry, and for general management and administrative services. The major legislation administered or supported through this appropriation includes the *Forest Act*, the *Range Act* and the *Forest Practices Code of British Columbia Act*. Functions related to these activities and services are performed at provincial, regional and district levels and include:

Descriptions of Appropriations—Continued

Ministry of Forests—Continued

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Forests, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for senior executive direction; ministry–led forest sector initiatives and coordination of central ministry services including corporate policy, personnel, finance, audit, information technology, communications and public information for ministry initiatives. Government transfers are provided for activities which promote prudent forest management.

(c) FOREST RESOURCES MANAGEMENT

This sub–vote provides for provincial forest and range land stewardship and management at provincial, regional and district levels. Government transfers are provided for the promotion of integrated management of forest and range lands and to agencies or groups involved in cooperative forestry research. Funds generated from recreation site fees are used to partially fund the operating costs of forest recreation site maintenance activities. Costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account. Costs related to the provision of supplies and services may be recovered from other ministries and levels of government, agencies, organizations and individuals. This sub–vote is comprised of the following activities:

(i) *Headquarters Resources Management*—provides for headquarters functions associated with the Chief Forester; aboriginal affairs; resource tenures and engineering; compliance and enforcement; timber supply; revenue; forest practices; research; operation of the tree nurseries and the seed centre; and

(i) *Region and District Operations*—provides for regional and district activities; aboriginal relationships; timber supply review; tenure administration; operational plan review and approval; cutting permit approval; revenue; compliance and enforcement; recreation site and trail development and maintenance; road and bridge development and maintenance; forest health; research extension; basic silviculture, and regional and district administration.

Vote 31—Fire Suppression

This vote provides for fire prevention, control and suppression as prescribed by the *Forest Practices Code of British Columbia Act.* Functions related to these programs and services are performed throughout the province and include:

(a) DIRECT FIRE FIGHTING

This sub–vote provides for control and suppression of wild fires and ex–gratia payments relating to these activities. Costs related to the provision of supplies and services may be recovered from other agencies and levels of government, provinces, countries, agencies, organizations and individuals.

(b) FIRE PREPAREDNESS

This sub–vote provides for fire prevention; the infrastructure, personnel, equipment and supplies required to maintain a consistent state of readiness to control and suppress wild fires; and associated research and development. Government transfers are provided to promote fire safety and awareness. Costs related to the provision of supplies and services may be recovered from other agencies and levels of government, provinces, countries, agencies, organizations and individuals.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Accounts

Forest Stand Management Fund

This account was originally established as a fund by the *Forest Stand Management Fund Act, 1986*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988.* Revenue is provided by contributions from municipalities, the forest industry, forest sector unions and others, through money collected under Section 71.1 of the *Forest Practices Code of British Columbia Act*; penalties levied under the *Forest Practices Code of British Columbia Act*; and from stumpage levies. Expenses provide for enhanced management of British Columbia's forest and range lands, for silviculture work performed under Section 71.1 of the *Forest Practices Code of British Columbia Act*, to defray the costs of investigating contraventions of the *Forest Practices Code of British Columbia Act*, to defray fire suppression costs relating to contraventions of that Act where a penalty has been levied in respect of the contravention, and for reforestation and road deactivation in areas subject to stumpage levies.

Descriptions of Appropriations—Continued

Ministry of Forests—Continued

Small Business Forest Enterprise Program

This account was established in 1988 through an amendment to section 109 of the *Forest Act*. The purpose of the account is to identify all revenues incidental to the operation of the Small Business Forest Enterprise program and to provide an ongoing source of funds to defray the costs of the program.

Revenue is collected from the following sources: upset stumpage; bonus stumpage; annual fees and billings (annual rent, trespass charges, scaling fees, and registration fees) incidental to the operation of the program; and sales of logs.

Expenses are for: preparing forest development plans and logging plans; assessment required to formulate these plans for timber sale licences; costs of meeting requirements of the *Forest Practices Code of British Columbia Act* respecting silviculture prescriptions; construction and maintenance of logging roads and bridges; protection of forests; administration; costs of selling timber and logs; and other forest management requirements incidental to the program.

Revenue in excess of current expenses and future basic silviculture requirements is transferred to the General Fund.

Disbursements reflect development of timber for sale in future years.

South Moresby Implementation—Forest Replacement

This account was established by the *South Moresby Implementation Account Act* in 1988. The purpose of the account is to offset the decrease in forest land available for harvest due to the creation of South Moresby National Park by funding incremental silviculture and other activities on coastal forest lands.

The account can be credited with contributions from the Consolidated Revenue Fund, the federal government and accrued interest.

No financing transactions are provided for under this account.

Financing Transaction

BC Forest Renewal Act

Advances (disbursements) are provided by the province to Forest Renewal BC under the *BC Forest Renewal Act* in respect of the stumpage revenue collected on the agency's behalf (receipts) under the *Forest Act*. Administration costs are funded through the voted appropriations of the Ministry of Forests and the Ministry of Finance.

Ministry of Health Planning

Vote 32—Ministry Operations

This vote provides for long term planning activities related to the health care system, and for the administration of certain health care programs. Specific activities and programs provided from within this vote include the following:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Health Planning and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) System Innovation

This sub–vote provides for long term planning activities related to system innovation, emerging priorities for health, system restructuring and capacity building, primary care renewal, access strategies, and optimization of provincial resources. Government transfers are provided to organizations to implement system innovations as pilot projects or on a trial basis.

(c) Governance and Accountability

This sub–vote provides for long term planning activities related to health governance and accountability, health professions, resource allocation strategies, health human resources, health sector training and education, and special populations. Also included are the Office of the Provincial Health Officer, and senior executive direction.

Ministry of Health Services

Vote 33—Ministry Operations

This vote provides for the administration, operation and delivery of health care, preventive health and health promotion services. Specific programs and services provided from within this vote include the following:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Health Services and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. Also provides for salaries, benefits and allowances for the Minister of State for Mental Health, the Minister of State for Intermediate, Long Term and Home Care and the minister's staff.

Descriptions of Appropriations—Continued

Ministry of Health Services—Continued

(b) Corporate Services

This sub–vote provides for the central financial and operational management services of the ministry, including: financial and management services; audit and confirmation of Medical Services Plan and Pharmacare claims; human resources; freedom of information and protection of privacy; emergency preparedness; communications and issues management; legislation and professional regulation; licensing of emergency medical personnel; labour relations; information management; amortization expense related to capital assets; building occupancy costs; and general services and assistance to the Ministry of Health Planning. Government transfers are provided to agencies and organizations complementing ministry programs, including the University of British Columbia Centre for Health Services and Policy Research, the Health Professions Council, as well as to health authorities, individuals, agencies and organizations. Recoveries are received from other levels of government for services provided by the ministry.

(c) Emergency Health Services

This sub–vote provides for the management and delivery of emergency health services, including ground and air ambulance services, as well as for training, examination of emergency medical personnel, and amortization expense related to capital assets. Government transfers are provided to agencies for ambulance services to the public on behalf of the Emergency Health Services Commission. Recoveries are received from organizations for the use of ambulances and attendants to stand by at special events in case a medical emergency occurs, and from the Medical Services Plan for medical services provided on a contractual basis.

(d) Medical Services Plan

This sub–vote provides for the management and operations of the Medical Services Plan including: enrolment of beneficiaries and practitioners; billing and processing of premiums; processing of claims; adjudication and audit of claims; review of service utilization; education of beneficiaries and practitioners; licensing and inspection of diagnostic facilities; contract negotiations; and costs associated with the Medical Services Commission, special committees and advisory committees. Government transfers are for eligible services provided by medical practitioners, health care practitioners and diagnostic facilities, on a fee–for–service basis or alternative contractual basis and other recruitment, retention and planning initiatives with respect to physicians. Also included are payments required under the *Medicare Protection Act* and various other agreements concerning medical practitioners, health care practitioners and diagnostic facilities, including payments into the Medical and Health Care Services Special Account. Recoveries are received for certain processing services provided to practitioners and organizations, to reimburse the Medical Services Plan for claims which are the responsibility of the Insurance Corporation of British Columbia, Workers' Compensation Board and other third parties and from other levels of government for services provided by the ministry.

(e) Pharmacare

This sub–vote provides for the management and delivery of Pharmacare programs, including the establishment of policies and systems for the reimbursement of benefits paid under the various Pharmacare programs, negotiation and monitoring of participation agreements, verification and adjudication of claims for benefits, and monitoring of drug utilization. Government transfers are provided to individuals, agencies or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, ostomy supplies, home oxygen, prosthetic appliances and other approved items.

(f) Debt Service Costs

This sub–vote provides for the provincial government's share of debt servicing costs related to health facility capital projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs.

(g) Amortization of Prepaid Capital Advances

This sub–vote provides for the amortization of funds advanced for health facility capital projects.

(h) Regional Programs

This sub-vote provides for:

(i) *Adult Mental Health*—provides for the management and delivery of mental health services to adults, on both an outpatient basis and in tertiary psychiatric care, as well as adult forensic psychiatric services. Government transfers are provided, and services delivered to, or on behalf of, individuals, corporations, community groups, and other organizations including health authorities, the British Columbia Mental Health Society, and the Forensic Psychiatric Services Commission;

Descriptions of Appropriations—Continued

Ministry of Health Services—Continued

(ii) *Public and Preventive Health*—provides for the management and delivery of public and preventive health services including public health nursing, speech, audiology, nutrition and dental services, health inspection, facilities licensing, environmental health assessment, radiation protection, health services for community living, alcohol, drug, and gambling addiction services and services provided through the British Columbia Centre for Disease Control Society such as clinical services for tuberculosis and sexually transmitted diseases, laboratory and pharmacy services and other medical services. Government transfers are provided, and services delivered to, or on behalf of, health authorities, individuals, corporations, community groups and organizations including aboriginal health agencies. Recoveries are received from the Medical Services Plan for medical services provided on a contractual basis, and from other levels of government for services provided by the ministry; and

(iii) *Acute and Continuing Care*—provides for the management and delivery of acute, provincial, tertiary and continuing care services, including the provision of operating and equipment funding for acute care hospitals, extended care units, residential care services, community services, and direct care services. Government transfers are provided, and services delivered to, or on behalf of, individuals, and various organizations including health authorities, the Health Employers Association of British Columbia, the Canadian Blood Agency, Canadian Blood Services, BC Transplant Society, Healthcare Labour Adjustment Agency, Occupational Health and Safety Agency and the BC Health Care Risk Management Society. Recoveries are received from the Medical Services Plan for medical services provided on a contractual basis and other levels of government for services provided by the ministry.

(i) RECOVERIES FROM HEALTH SPECIAL ACCOUNT
This sub–vote provides for recoveries from the Health Special Account.

Vote 34—Vital Statistics (Special Operating Agency)

This vote provides for expenses of the Special Operating Agency responsible for program management and the registration, certification, statistical analysis and reporting of the vital events of birth, marriage, and death, and management of the Health Status Registry, Wills Registry, and change of name process. Government transfers are provided to various individuals, groups, and agencies which provide services on behalf of the Vital Statistics Agency. Recoveries are received as a result of the provision of services for genealogy, pre–adoption records, non–statutory certifications and data extraction, to provincial government ministries, to agencies, to other levels of government and to the public. Revenue represents fees and licences charged by Vital Statistics for the provision of its services net of commissions and allowances for doubtful accounts.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Collection Agency Commission

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 14(2)). This section of the Act authorizes payments "from the consolidated revenue fund of a fee or commission to, or a fee or commission to be retained by any person employed in collecting, managing or accounting for public money as remuneration for all services performed".

Special Accounts

Health Special Account

This account is established by the *Health Special Account Act, 1992*. Administered by the Ministry of Health Services, the account provides for the allocation of a portion of British Columbia Lottery Corporation revenues to fund the administration, operation, and delivery of health care, health research, health promotion and health education services. Expenditures of the Special Account represent transfers to the Ministry Operations Vote.

No financing transactions are provided for under this account.

Medical and Health Care Services

This account is established by the *Medical and Health Care Services Special Account Act*, and is administered by the Ministry of Health Services. The purpose of the account is to facilitate arrangements to manage year to year fluctuations in payments by the Medical Services Plan to members of various health care professions. These arrangements are established by regulation or are contained in agreements between the government and the professions under the authority of the *Medicare Protection Act*.

Revenue is provided from voted appropriations and consists of unused portions of the available amount for each profession and from any amount specified by an agreement.

Expenses may be made where savings from underutilization in prior years are applied to offset overutilization in a subsequent year or specified by an agreement.

No financing transactions are provided for under this account.

Ministry of Health Services—Continued

Financing Transactions

Health Innovation Incentive Program

Loans (disbursements) are provided to stimulate investment in innovation by British Columbia hospitals and other health agencies. Receipts represent repayment of the loans through efficiency savings. Administration costs are funded through the ministry's voted appropriations.

Prepaid Capital Advances

Disbursements are provided for approved health facilities capital projects.

Ministry of Human Resources

Vote 35—Ministry Operations

This vote provides for assistance to help people in British Columbia achieve economic security. Programs support labour market attachment, skills training, child care subsidies, BC Benefits, services for people with disabilities and moving individuals from welfare to work.

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Human Resources, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) PROGRAM MANAGEMENT

This sub–vote provides for:

(i) *Corporate Services*—provides for direct operating costs relating to the overall direction, development and support of ministry programs, including the ministry executive and central ministry services, as well as the Office for Disability Issues. Central ministry services include communications, research and performance measurement, intergovernmental relations, human resources services and staff training, financial services, information technology services, facilities services, and access to information and privacy. Recoveries are received from ministries for services provided on their behalf and from parties external to government for ministry services;

(ii) *Program Operations*—provides for the direct operating costs of delivering BC Benefits Programs including the administration of benefits and services authorized under the *BC Benefits (Income Assistance) Act* and Regulation, the *BC Benefits (Youth Works) Act* and Regulation, the *Disability Benefits Program Act* and Regulation, and the *BC Benefits (Child Care Subsidy) Act* and Regulation, and for other services and programs delivered directly or by other ministries. Also provides for direct operating costs relating to emergency social services coordination and delivery. Government transfers are paid in support of these activities.

(c) BC BENEFITS PROGRAMS

This sub–vote provides for government transfers to individuals and organizations authorized under the *BC Benefits (Income Assistance) Act* and Regulation, the *BC Benefits (Youth Works) Act* and Regulation, the *Disability Benefits Program Act* and Regulation, and the *BC Benefits (Child Care Subsidy) Act* and Regulation, and for programs in support of BC Benefits Programs, including:

(i) *Income Assistance*—provides for income support benefits to persons eligible under the *BC Benefits (Income Assistance) Act*;

(ii) *Disability Benefits*—provides for income support benefits to persons eligible under the *Disability Benefits Program Act*;

(iii) *Youth Works*—provides for income support benefits to persons eligible under the *BC Benefits (Youth Works) Act*;

(iv) *Community Support Services*—provides for community based support services which complement and support ministry programs including the Community Services Fund, hostels and emergency shelters, home support workers, pre–employment programs, interpreter and translation services, payment of user fees on behalf of eligible persons for continuing care and alcohol and drug rehabilitation and other in–kind benefits such as fees for identification documents, and costs incurred under the Family Maintenance Program on behalf of eligible clients. Also provides for community–based training and support for emergency social services, subsidized transportation passes to persons eligible under the *BC Benefits (Income Assistance) Act* Regulation and the *Disability Benefits Program Act* Regulation and to eligible persons sponsored by Indian and Northern Affairs Canada;

(v) *Child Care Services*—provides for payments authorized under the *BC Benefits (Child Care Subsidy) Act* and Regulation for child care subsidies paid to or on behalf of eligible families;

(vi) *Health Care and Dental Services*—provides for medical benefits for eligible individuals and families qualifying under the *BC Benefits (Income Assistance) Act* and Regulation, the *BC Benefits (Youth Works) Act* and Regulation, and the *Disability Benefits Program Act* and Regulation. Also provides for dental and optical benefits to children in the care of the Ministry of Children and Family Development and for children eligible under the AtHome program; and

Descriptions of Appropriations—Continued

Ministry of Human Resources—Continued

(vii) *Labour Market Programs*—provides for payments to organizations, employers and individuals in support of a wide range of skills development and labour market attachment services, including government transfers under the federal–provincial Employability Assistance for Persons with Disabilities Agreement and Youth Options BC. Also provides for salaries and benefits for disabled persons receiving on the job training under the Public Service Training Program.

Recoveries are received from the federal government and from assignments authorized by legislation, from repayable benefits and overpayments, from Bus Pass Program user fees, and from agencies contributing to or sharing in the cost of sponsored services.

Ministry of Management Services

Vote 36—Ministry Operations

This vote provides for operations and programs of the ministry, including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Management Services, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for executive, financial, administrative, human resources, information systems, communications and correspondence support, freedom of information and privacy services, and general services to ministry operations and programs, and to the Office of the Premier, Ministry of Finance, Ministry of Provincial Revenue, Public Sector Employers' Council Secretariat, the Insurance and Risk Management Special Account, the Unclaimed Property Special Account, certain officers of the Legislature, other agencies and Minister's Offices for all ministries. Costs are partially recovered from other divisions of the ministry, other ministries, special offices, organizations, agencies and individuals; certain expenses incurred by the Legislature and the Office of the Premier; operation and maintenance costs of the Legislative Buildings; occupancy and related costs for the Executive Council and Intergovernmental Relations; reimbursement of certain expenses to members of the Legislative Assembly under Section 7 of the *Legislative Assembly Allowances and Pensions Act*; Cabinet committee expenses; and payment of travel expenses, including prescribed allowances to members of the Executive Council, Parliamentary Secretaries and related staff.

(c) PROCUREMENT SERVICES AND GOVERNMENT HOUSE

This sub–vote provides for executive direction and procurement services by authority of the *Purchasing Commission Act*, the development and administration of public sector purchasing policy to stimulate economic activity in the province, and the negotiation and implementation of the procurement chapter of the Agreement on Internal Trade. This sub–vote also provides for the following functions:

(i) *Purchasing Commission*—provides for: a purchasing service, including an electronic bidding system linking government buyers and suppliers; planning, evaluation and consultation to ministries and public sector agencies, and assisting British Columbia businesses in obtaining a larger share of the public sector market. Travel alternatives are investigated and travel information is published on the Internet. In addition, provides for costs on matters pertaining to the government's light vehicle fleet, including contract management, and policy direction. A portion of the costs are recovered from special offices, ministries and participating bodies. Costs are fully recovered for the provision of direct procurement services for participating public sector agencies; and

(ii) *Government House*—support for the exercise of the Lieutenant–Governor's constitutional responsibilities, and the ceremonial, diplomatic, hospitality and other activities of the Vice–Regal Office; the operation and maintenance of Government House as the official residence and offices of the Lieutenant–Governor; and official functions including support for government–sponsored events.

(d) PUBLIC SERVICE APPEAL BOARD

This sub–vote provides for fees and salaries of the board members and staff, and expenses of the board in the processing and hearing of appeals under the *Public Service Act*.

(e) CORPORATE AND INFORMATION PROGRAMS

This sub–vote provides for the following activities:

(i) *BC Archives*—provides for the acquisition and preservation of government and private records of provincial historical significance; development and implementation of policies and procedures to improve public access to government information; storage, retrieval and disposal of records on behalf of government, Crown agencies and external organizations; and administration of the *Document Disposal Act*. Government transfers are provided to support training, preservation and enhancement of public access to important historical data. Costs are partially recovered from ministries, Crown agencies and external organizations for records management services;

(ii) *Corporate Privacy and Information Access Office*—provides leadership, support and services for privacy and information access, including responsibility for the *Freedom of Information and Protection of Privacy Act*;

(iii) *BC Stats*—provides for the production of economic, social, business and demographic statistical information, data dissemination, and analytical services for government under the *Statistics Act*. Costs incurred for statistical services to ministries and other parties are partially recovered, as are the costs of publications and releases to external users;

Ministry of Management Services—Continued

(iv) *Enquiry BC*—provides for the operation of the Enquiry BC call centre, providing toll free access within British Columbia to government offices, programs and services; and

(v) *Equal Opportunity Secretariat*—provides for the mandate to direct, monitor and advocate the progress of employment equity in the public sector, including the public service, Crown corporations, and funded sectors such as schools, universities, colleges and hospitals. Government transfers are provided to non–governmental organizations to promote the principles of employment equity.

(f) CROSS GOVERNMENT INITIATIVES

This sub–vote provides for the delivery of cross government initiatives that enable shared, common business applications, special IT infrastructure projects and IT security services. Costs may be partially recovered from ministries, special offices, Crown agencies and external organizations.

(g) INFORMATION TECHNOLOGY SERVICES

This sub–vote provides for the delivery of common information technology infrastructure services including:

(i) *Services Operations*—provides for the design, acquisition support and operations management of common information technology infrastructure services;

(ii) *Services Support*—provides for the administration and support of the common information technology infrastructure services and special projects including a government recruitment program for information technology professionals;

(iii) *Provincial Learning Network*—provides for the maintenance and enhancement of network infrastructure to support the Provincial Learning Network initiative of the Ministry of Education;

(iv) *Pacific Technology Resources Society*—provides for management and professional services for government employees seconded to private sector companies; and

(v) *Information Technology Services Recoveries*—provides for full recovery of the costs of information technology services from ministries, special offices, Crown agencies and external organizations.

Vote 37—Public Service Employee Relations Commission

This vote provides for the operation of the commission, including:

(a) COMMISSION OPERATIONS

This sub–vote provides for activities of the Public Service Employee Relations Commission related to strategic human resource management, labour relations and collective bargaining, including:

(i) negotiation and administration of collective agreements on behalf of government, settlement payments for grievances, other personnel–related settlements, and payment for legal and arbitration services; and

(ii) development, implementation and monitoring of human resource policies and programs, government–wide training and development programs, staffing including workforce adjustment, employment equity strategies and programs within the public service, compensation, job evaluation and advisory services on organizational structuring, career planning and transition services, organizational change initiatives, corporate projects, youth employment programs, human resource planning and workplace innovation initiatives, policies and programs.

Recoveries are received from ministries, special offices and Crown corporations for training and development costs.

(b) EMPLOYEE BENEFITS AND CORPORATE PROGRAMS

This sub–vote provides for the employer's contribution, the management and administration of employee benefits plans and corporate programs, including:

(i) *Provincial Pensions*—provides for employer contributions as required under the *Pension (Public Service) Act* and retirement benefits;

(ii) *Miscellaneous Statutory Items*—provides for the employer's minor statutory requirements under the *Pension (Public Service) Act* such as payments for purchase or reinstatement of service:

(iii) *Canada Pension*—provides for employer contributions to the Canada Pension Plan;

(iv) *Members of the Legislative Assembly Superannuation*—provides for government contributions as required by the *Legislative Assembly Allowances and Pension Act*;

(v) *Death and Retiring Benefits*—provides for death benefits to nominated beneficiaries of participating pensioners and retirement allowances granted to eligible employees;

(vi) *Extended Health and Dental Benefits*—provides for employer costs for the extended health and dental plan;

(vii) *Group Insurance*—provides for employer costs for the group life insurance plan;

(viii) *Medical Services Plan*—provides for full payment by the employer of employees' and pensioners' medical services plan premiums;

(ix) *Long Term Disability*—provides for employer contributions to the British Columbia Public Service Long Term Disability Fund;

(x) *Employment Insurance*—provides for employer costs for employment insurance premiums;

(xi) *Workers' Compensation*—provides for employer costs of benefits paid to eligible employees by the Workers' Compensation Board;

Descriptions of Appropriations—Continued

Ministry of Management Services—Continued

(xii) *Employee and Family Assistance Program Administration*—provides for counselling services to government employees and their families;

(xiii) *Other Benefits*—provides for severance settlements, other miscellaneous benefits, corporate leave liability, the management and administration of employee benefits plans, and administration of the centralized payroll, leave and personnel information processing and reporting, employee recognition programs and other miscellaneous corporate programs including government-wide corporate learning programs. Also provides for the administration of the Provincial Employees Community Services Fund. Government transfers are provided to government employees under employee recognition programs; and

(xiv) *Recoveries*—Recoveries are received from those public bodies which participate in the above plans and, in certain circumstances, from employees. As well, recoveries are received from participating public bodies for employer contributions made on their behalf by government's central pay office. Recoveries are also received from special offices and ministries for pension contributions and retirement benefits, and employee health, insurance and other benefits of employees covered by these plans and receiving these benefits.

Vote 38—Product Sales and Services

This vote provides for acquisitions and supply of products and services to ministries, agencies, boards and commissions, other governments, participating public sector bodies, special offices and the general public on a cost recovery basis. This includes provision of printing, electronic publishing and Internet services, stationery and office products, forms protocol giftware, publications, mail services (including mail processing, distribution, mailing lists, fax messaging and variable magnetic ink character recognition (MICR) printing), employee household relocations, drivers licences and other identification cards, warehousing services, as well as health, medical, pharmaceutical, safety-related and general goods and uniforms. Also included is disposal of surplus assets and material, operation of the intellectual property program and administration of government's copyright over works. The British Columbia Gazette is published, and legislation is sold, under the authority of the *Queen's Printer Act*.

Ministry of Provincial Revenue

Vote 39—Ministry Operations

This vote provides for operations and programs of the ministry, including:

(a) MINISTER'S OFFICE

This sub-vote provides for the office of the Minister of Provincial Revenue, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) TAXATION REVENUE

This sub-vote provides for administration of activities and acts including:

(i) support for ministry executive;
(ii) taxation statutes which are the responsibility of the Ministry of Finance;
(iii) ministry responsibilities under the *School Act* regarding residential and non-residential school property taxes collected by municipalities on behalf of the province;
(iv) advances to local governments in respect of property taxes collected on their behalf;
(v) the *Land Tax Deferment Act* and related costs;
(vi) the *Home Owner Grant Act* as it relates to the non-municipal areas of the province; and
(vii) payment of interest or refunds of taxation revenues under statutes administered by the Ministry of Finance.

Costs are partially recovered from tax revenues administered by the division.

(c) NATURAL RESOURCES

This sub-vote provides for:

(i) administration and management of public money under the *Ministry of Forests Act*, the *Forest Act*, the *Forest Range Act* and the Forest Practices Code of British Columbia; and
(ii) the determination, assessment and collection of royalties, taxes, levies and fees on mining, oil and gas and other subsurface resources in accordance with established orders and enactments.

(d) HOME OWNER GRANTS

This sub-vote provides for:

(i) administration of the *Homeowner Grant Act*; and
(ii) government transfers for payments of home owner grants made under the authority of the *Home Owner Grant Act* to applicants who have been granted an extension of time by the collector to apply for the home owner grant in respect of the previous property tax year.

(e) COLLECTION AND LOAN MANAGEMENT BRANCH

This sub-vote provides for accounts receivable collection and loan management services on a cost recovery basis to its clients.

Descriptions of Appropriations—Continued

Ministry of Provincial Revenue—Continued

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Account

Provincial Home Acquisition

This account was created as a fund by the *Provincial Home Acquisition Act, 1967*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. The purpose of the account was to pay grants to qualified British Columbia residents constructing or purchasing a home, and to make loans secured by second mortgages. Currently, mortgage financing is provided from this account to qualified British Columbia residents for the conversion of existing housing into rental suites under the *Home Conversion and Leasehold Loan Act, 1979*.

Most of the BC Second Mortgage program portfolio has been sold to private sector lenders. The province re–purchases mortgage accounts which become more than 90 days in arrears.

Revenue consists of interest on outstanding mortgage principal. Expense includes statutory rebates and other miscellaneous program costs.

Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent new conversion mortgages, repurchased mortgage accounts and guarantee claims paid under the mortgage assistance program.

Financing Transactions

International Fuel Tax Agreement (Motor Fuel Tax)

Advances (disbursements) are provided by the province to other International Fuel Tax Agreement jurisdictions in respect of the monies (receipts) collected on their behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Land Tax Deferment Act

Local governments are reimbursed (disbursements) by the province for property taxes of those over 60 years of age and other qualified property owners that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest and fee revenue are credited to the Consolidated Revenue Fund, and administration costs are funded through the ministry's voted appropriations.

British Columbia Ferry Corporation Act (*Motor Fuel Tax Act*)

Advances (disbursements) are provided by the province to the British Columbia Ferry Corporation (BCFC) in respect of the gasoline and motive fuel tax (receipts) collected on BCFC's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations. Funds will be used by BCFC to cover a portion of their operating losses incurred in providing ferry services in British Columbia coastal waters.

British Columbia Transit Act (Motor Fuel Tax)

Advances (disbursements) are provided by the province to British Columbia Transit in respect of the *British Columbia Transit Act* gasoline and motive fuel tax (receipts) collected on the authority's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Build BC Act (Motor Fuel and Social Service Taxes)

Advances (disbursements) are provided by the province to the BC Transportation Financing Authority in respect of the gasoline and motive fuel tax (receipts) and the social service tax (receipts) on short term rentals of passenger vehicles collected on the authority's behalf under the *Build BC Act* by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Greater Vancouver Transportation Authority Act (Motor Fuel and Social Service Taxes)

Advances (disbursements) are provided by the province to the Greater Vancouver Transportation Authority in respect of the *Greater Vancouver Transportation Authority Act* in respect of the gasoline and motive fuel tax (receipts) and the social service tax (receipts) on parking collected on the authority's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Descriptions of Appropriations—Continued

Ministry of Provincial Revenue—Continued

Tourism British Columbia (*Hotel Room Tax Act*)

Advances (disbursements) are provided to Tourism British Columbia in respect of the *Tourism British Columbia Act* hotel room tax (receipts) collected on the corporation's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

Rural Area Property Taxes

Advances (disbursements) are provided by the province to local governments and entities in rural areas in respect of local taxes and levies (receipts) collected on their behalf by the Ministry of Provincial Revenue. Interest and fee revenue are credited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

Tobacco Tax Amendment Act

Advances (disbursements) are provided to the Cowichan Tribes in respect of the Cowichan Tribes Agreement for tobacco tax (receipts) collected on their behalf. Administration costs are funded through the ministry's voted appropriations.

Ministry of Public Safety and Solicitor General

Vote 40—Ministry Operations

This vote provides for ministry programs and operations including:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Public Safety and Solicitor General, and includes salaries, benefits, allowances and operating expenses of the Solicitor General and the minister's staff.

(b) Corporate Services

This sub–vote provides for the Deputy Minister's office. Government transfers are provided to agencies and societies which provide services which complement ministry programs. Support services for the ministry are provided by the Ministry of Attorney General.

(c) Community Justice

This sub–vote provides for services to victims of crime, community and youth crime and violence prevention, gaming policy, community programs and regulatory services which are under the jurisdiction of the Solicitor General, including:

(i) *Community Justice Programs*—provides for administration of community programs, administration of the *Residential Tenancy Act*, and administration and enforcement of consumer legislation, including the *Trade Practice Act*, the *Consumer Protection Act*, the *Cemeteries and Funeral Services Act*, the *Travel Agents Act*, the *Debt Collection Act*, the *Credit Reporting Act*, the *Guide Animal Act* and the *Sale of Goods Act*. Government transfers are provided to agencies and societies providing services which complement ministry programs including enhancing community safety and preventing crime and violence. Costs of administering the Travel Assurance Fund are recovered from the fund. Recoveries are received from the federal government for costs relating to victims and crime prevention programs. Recoveries are also received for costs associated with *Trade Practice Act* investigations and consumer restitution, pursuant to court and consent orders and from the Victims of Crime Special Account for implementation of the *Victims of Crime Act*; and

(ii) *Gaming Policy Secretariat*—provides for overseeing and coordinating the implementation of government gaming policy, as well as providing policy advice and support to the ministry. Government transfers may be made to host local governments where casinos are located. Government transfers may also be made for Development Assistance Contributions which may be provided to successful destination casino proponents to assist in the development of ancillary facilities. Administration costs of the Gaming Policy Secretariat are recovered directly from the British Columbia Lottery Corporation. Government transfers are fully recovered from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation.

(d) Corrections

This sub–vote provides for incarceration of remanded and sentenced adult offenders, detained migrants and detained intoxicated persons, community corrections services for adult offenders, and program management, including:

(i) *Adult Custody*—provides for incarceration of remanded and sentenced adult offenders, detainees under the *Immigration Act*, non–criminally charged intoxicated persons in public places, and for planning and management of correctional programs, including staff training, administration and support services. Government transfers are provided to the private sector and non–profit societies for correctional services related to health, counselling programs, education, training, work programs, food services and development and evaluation of correctional programs, as well as for provision of correctional programs such as keeping provincial prisoners in police custody (Keep of Prisoners). Recoveries are received from: the federal government for costs related to the housing of federal inmates, including non–routine supplemental programs, under the Female Exchange of Services, Male Exchange of Services and Immigration Agreements; the Medical Services Plan for salaried and sessional medical services; the Vancouver Police Department for the provision of municipal lockup functions within a ministry–occupied building; and external agencies for the holding of intoxicated persons; and

(ii) *Community Corrections*—provides for community services on the basis of assessed risk/need for adult offenders and for planning and management of correctional programs, including administrative and support services. Community services includes preparation of pre–sentence and other court reports, as well as supervision and programming for adults on alternate measures, probation, bail, recognizance authorized under section 810 of the Criminal Code of Canada, conditional sentence or conditional release and temporary absence. Electronic monitoring technology is used to assist in the supervision of parolees and offenders on conditional sentences. Government transfers are provided to the private sector and non–profit societies for alternate measures, attendance programs, psychological programs, residential programs and community service work. Recoveries are received from the federal government for costs related to community programs for federal offenders and community services required for the Drug Court.

(e) PUBLIC SAFETY AND REGULATORY SERVICES

This sub–vote provides for administration, policy development and operations of the Police Services Division, the Security Programs Division, the Provincial Emergency Program, the Film Classification Office, and the Gaming Audit and Investigation Office and the Coroners Service, including:

(i) *Police Services*—superintends policing and law enforcement function in British Columbia by the provincial police force (the Royal Canadian Mounted Police under agreement), municipal police, self–administered tribal police and other law enforcement agencies. Police Services also develops policy, establishes police standards and administers policing and law enforcement programs, including: appointment of special provincial constables, special policing initiatives involving cost recoveries; auxiliary and reserve constable program; service of criminal documents; protection of witnesses; municipal and self–administered tribal police evaluations; road safety initiatives; policing studies; and develops and administers policy for the police boards of independent police departments in the province. Government transfers are provided to the Organized Crime Agency of British Columbia, the Canadian Association of Chiefs of Police, the federal government and other parties to enhance policing in the province. Recoveries are received from the Insurance Corporation of British Columbia for road safety initiatives and from the Vancouver Port Corporation for the provision of police services;

(ii) *Security Programs*—provides for administration of the *Firearms Act (Canada)* including registration, permits, transfers, and inspection and approval of ranges; administration of the *Private Investigators and Security Agencies Act* for licensing and regulation of the security industry; and, administration of protective services, including criminal records review, and the Protection Order Registry. Government transfers are provided to the Royal Canadian Mounted Police and municipal police departments for services provided under the *Firearms Act (Canada)*. Recoveries are received from the federal government for cost–shared programs;

(iii) *Provincial Emergency Program*—provides for development and coordination of provincial emergency planning, and preparation to prevent, respond to or recover from the effects of natural or other disasters. Government transfers are provided to organizations participating in the Joint Emergency Preparedness Program and the New Initiatives Fund, and recoveries are received from the federal government under cost–sharing agreements;

(iv) *Film Classification*—provides for administration of the *Motion Picture Act* and Regulations by classifying films and approving adult videos and video games for distribution, licensing distributors, theatres and video stores, and enforcing provisions of the Act. Film Classification also classifies films and approves adult videos on behalf of, and receives recoveries from, the Province of Saskatchewan;

(v) *Gaming, Audit and Investigation*—provides for the registration of individuals and companies involved in lawful gaming; investigation, audit and enforcement of gaming participants; and approval of gaming goods and services. Recoveries are received from gaming registrants for the direct costs incurred in due diligence investigations, exclusive of staffing costs. Government transfers are provided to the Royal Canadian Mounted Police for law enforcement information; and

(vi) *Coroners Service*—provides for inquiry, investigation and inquests of all sudden, unexpected or unexplained deaths pursuant to the *Coroners Act*.

(f) AGENCIES, BOARDS AND COMMISSIONS

This sub–vote provides for various boards and commissions under the jurisdiction of the Solicitor General, including the operations of the British Columbia Parole Board, Commercial Appeals Commission, Liquor Appeal Board and the Motion Picture Appeal Board.

(g) BRITISH COLUMBIA GAMING COMMISSION

This sub–vote provides for: establishing the terms and conditions of licences, gaming policies and standard procedures under sub–section 2.1 of the *Lottery Act* for all gaming in British Columbia permitted under paragraphs 207(1)(b), (c), (d) and (f) of the *Criminal Code of Canada*; establishing terms and conditions for direct charitable access to gaming revenue; conducting hearings concerning denials, suspensions and revocations of licences and direct access applications; and conducting relocation and new site hearings for bingo facilities. Government transfers may be made to the benefit of charitable and religious organizations deemed eligible to receive grants to further the charitable purposes or objectives set out in their applications to the British Columbia Gaming Commission. Recoveries are from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation.

Descriptions of Appropriations—Continued

Ministry of Public Safety and Solicitor General—Continued

(h) LIQUOR CONTROL AND LICENSING

This sub–vote provides for overall policy development, administration, licensing and inspections in support of the *Liquor Control and Licensing Act* and Regulations. Recoveries are received from licensing fees and permit charges.

Vote 41—Statutory Services

This vote provides for payments made under statutory authority for:

(a) *CRIMINAL INJURY COMPENSATION ACT*

This sub–vote provides for the payment of compensation, as awarded by the Workers' Compensation Board, to a victim or dependants of the victim. Government transfers are provided to the Workers' Compensation Board for program delivery.

(b) *EMERGENCY PROGRAM ACT*

This sub–vote provides for payments made under the authority of the *Emergency Program Act* for preparedness, response and recovery costs relating to emergencies or disasters. Government transfers may be provided to municipalities for recovery costs.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Special Accounts

Forfeited Crime Proceeds Fund

This account was established by the *Special Accounts Appropriation and Control Act, 1988* as amended by the *Attorney General Amendment Act, 1989*. The purpose of the account is to dispose of property forfeited from criminal offenses in a manner which will facilitate the administration of criminal justice and law enforcement in the province. Revenue represents the disposition of forfeited proceeds of crimes. The Solicitor General will determine expenses to be made from the account; however, under the terms of a protocol agreement, expenses from previous years' revenues can be made only with the approval of the Minister of Finance.

No financing transactions are provided for under this account.

Inmate Work Program

This account was created by the *Miscellaneous Statutes Amendment Act (No. 2), 1987*. The purpose of the account is to assist inmates in acquiring skills and to encourage them to develop good work habits. Revenue represents proceeds from the sale of goods and services produced by inmates. Expenses are for supplies and costs directly related to the production and sale of goods and services within the Inmate Work Program. Administration costs are funded through voted appropriations.

Victims of Crime Act

This account was established by the *Victims of Crime Act, 1995*. The purpose of the account is to fund services to victims of crime as provided for in the Act. Revenue includes proceeds from a victim surcharge levy on fines from all provincial offences, both court–imposed fines and those which result in a violation ticket. Revenue also includes proceeds from the federal victim surcharge levy on offences imposed by the court under the *Criminal Code of Canada*. Expenses are to fund justice system obligations to victims of crime under the Act, including administration costs for both the Ministry of Attorney General and the Ministry of Public Safety and Solicitor General. Any remaining funds may be expended on initiatives which may benefit victims of crime.

Financing Transaction

British Columbia Racing Commission

Advances (disbursements) are provided to the British Columbia Racing Commission in respect of *Horse Racing Tax Act* taxes on wagering, collected on the Commission's behalf by the Ministry of Finance. Administration costs for revenue collection are funded through the Ministry of Finance's voted appropriations, and corporate services are provided by the Ministry of Attorney General.

Descriptions of Appropriations—Continued

Ministry of Skills Development and Labour

Vote 42—Ministry Operations

This vote provides for ministry programs and activities including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Skills Development and Labour, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) LABOUR RELATIONS AND LABOUR PROGRAMS

This sub–vote provides for: the executive direction of the ministry, including the deputy minister's office; services promoting harmonious labour and employment relations including administration of the *Pension Standards Act*, the *Employment Standards Act*, the *Skills Development and Fair Wage Act*, and parts of the *Labour Relations Code* relating to arbitration; support services to the Labour Relations Board; related policy and statistical services; support to the Employment Standards Tribunal; and government transfers to agencies and other organizations for the promotion of good employment relationships. Recoveries are received for the costs of client education seminars sponsored by the Employment Standards Branch.

(c) SKILLS DEVELOPMENT PROGRAMS

This sub–vote provides for direct operating costs relating to the overall direction, development and support of a strategic plan for skills development and labour market adjustment services in the province. Government transfers are provided to organizations, employers and individuals in support of skills development and labour market attachment services, including Industrial Adjustment Services.

(d) LABOUR RELATIONS BOARD

This sub–vote provides for the operation of the mediation, adjudication and registrar functions of the Labour Relations Board, an agency established under the *Labour Relations Code*, to promote harmonious labour relations in British Columbia.

(e) WORKERS' COMPENSATION REVIEW BOARD AND COMPENSATION ADVISORY SERVICES

This sub–vote provides for the operations of the Workers' Compensation Review Board, an agency established under the *Workers' Compensation Act* to review decisions made by the Workers' Compensation Board, and for Compensation Advisory Services which provides advice to employers and workers respecting decisions made by the Workers' Compensation Board. Costs associated with the Workers' Compensation Review Board and Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers' Compensation Act*, course fees, proceeds from the sale of manuals and disposal of assets, and other sources.

Financial, human resources, information resources, administrative services, freedom of information and privacy services, and general services and assistance are provided to the Ministry of Skills Development and Labour by the Ministry of Education.

Ministry of Sustainable Resource Management

Vote 43—Ministry Operations

This vote provides for sustainable resource management, resource planning, and related information systems and inventory coordination as well as support for cooperative relationships with First Nations. This vote also provides for executive direction, administrative services and operating programs of the ministry including:

(a) MINISTER'S OFFICE

This sub–vote provides for the office of the Minister of Sustainable Resource Management, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) CORPORATE SERVICES

This sub–vote provides for executive direction, policy development, coordination of legislation, program evaluation, communication services and public affairs, and consultation and support on program matters with First Nations including treaty and pre–treaty negotiations. It also provides finance, administrative, personnel, information systems, information and privacy, special and corporate program coordination, trust fund management for ministry operations and programs, and Forest Renewal BC coordination. Under an agreement, these corporate support services are provided to the Ministry of Water, Land and Air Protection. Government transfers are provided for sustainable resource use management, planning, information, and registry and title purposes. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(c) SUSTAINABLE RESOURCE MANAGEMENT

This sub–vote provides management and delivery of programs that: coordinate the development of land and resource mandates for treaty negotiations; manage deregulation and streamlining of resource management and allocation; assess environmental impact of major projects for provincial agencies; and, issue and manage water licences and manage appeals under the *Water and Utilities Act*. Government transfers are provided for activities concerned with sustainable resource use and management and, to provide support for First Nations for policy support forums and resource inventory projects. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

Descriptions of Appropriations—Continued

Ministry of Sustainable Resource Management—Continued

(d) RESOURCE USE PLANNING

This sub–vote provides management and delivery of programs for the evaluation, strategic planning and policy development with regard to provincial resource use through regional offices and headquarter branches. This includes: the coordination of corporate land use strategies, planning and projects including the protected areas strategy and marine protected areas; forest strategic resource planning, research, landscape use planning activities; geological and mineral resource and land use planning; agriculture related resource planning activities to initiate, plan and coordinate province–wide land and water use policies; water management and use planning activities; fresh water and anadromous fisheries planning and regulation activities; support and growth of tourism through provincial initiatives by participating in key land and resource planning activities; manage Crown land appraisals, acquisitions and exchanges, valuations and land administration activities. Government transfers are provided for activities concerned with sustainable resource use and land related planning activities and processes; to the Muskwa–Kechika Trust Fund for the area's management, related planning and research and administration; and to those who would not be able to participate in planning processes without financial assistance. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(e) RESOURCE INVENTORY AND ANALYSIS

This sub–vote provides the administration and delivery of programs that manage and coordinate land, water and natural resources inventories and data management of the province through programs for forest inventory, environment inventory, fisheries inventory, archaeological site inventory and land surveys. Government transfers are provided for activities concerned with resource information activities. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(f) RESOURCE REGISTRIES AND RIGHTS

This sub–vote provides the management and delivery of programs related to the systems that record tenures, rights and encumbrances applicable to the natural resources of the province; the integration of these systems for resource use management and planning activities; and public/private partnerships. Government transfers are provided for activities concerned with resource registries and rights information. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(g) BUSINESS AND INFORMATION SERVICES

This sub–vote provides for the management and delivery of programs for land and resource information client services, information and technology development and public/private partnerships. Government transfers are provided for activities concerned with land and resource information systems. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(h) LAND TITLES

This sub–vote provides for registration of ownership of land, based on the Torrens land title registration system. This system ensures security of title and other interests in land such as mortgages, life estates, leases, rights–of–way, easements and liens registered against the land in accordance with the *Land Titles Act*. It also provides for the maintenance of a computerized land title system which enables access to land title information.

Vote 44—Land Reserve Commission

This vote provides for operation of the Land Reserve Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises the municipalities and regional districts on the Agricultural Land Reserve and decides on applications for the addition of land to and/or the exclusion of land from the reserve and applications for subdivisions and non–farm uses within the reserve. A portion of fees for the application made under the *Agricultural Land Commission Act* and the *Soil Conservation Act* are paid out to this vote, as transfers, to local governments for services provided in the application process. This vote also provides for operation of the Forest Land Commission established by the *Forest Land Reserve Act*. Recoveries are received from applications, fees and the sale of publications.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Sustainable Resource Management—Continued

Special Account

Crown Land Special Account

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act, 1973,* was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act,* and was changed to a Special Account under the *Special Appropriations Act, 1982.*

Revenue sources (net of direct costs) include land sales, land exchanges, land tenures, interest income, and fees. Expenses include: non–recoverable disbursements associated with program related costs such as reporting, clean–up and Crown land servicing; the sale or disposal of assets on Crown land; the write–down of uncollectible loans; and the write–down of land inventory values to the lower of cost or net realizable value. Government transfers are provided to other levels of government, organizations and individuals for the acquisition of lands for environmental, conservation, recreation or sustainable land use purposes.

Receipts represent repayment of outstanding loans and deposits made on pending sales. Disbursements reflect recoverable disbursements associated with the acquisition, servicing, development and disposition of inventoried Crown land and are administered by the BC Assets and Land Corporation and capital expenditures for the acquisition of park land, ecological reserves and critical fish and wildlife conservation projects.

Ministry of Transportation

Vote 45—Ministry Operations

This vote provides for administration, operation, and delivery of ministry programs including:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Transportation, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) Corporate Services

This sub–vote provides for the office of the Deputy Minister and executive direction for the corporate policy and planning and communications functions and for the Management Services Department which includes financial, administrative, human resources, information systems, accountability, freedom of information and protection of privacy functions. Government transfers are provided to various organizations in support of transportation related activities. Recoveries are received from parties external to the ministry for administrative services and materials provided.

(c) Highway Planning and Major Projects

This sub–vote provides for executive direction for the Highway Planning and Major Projects Department, for highway planning and policy, highway corridor investment strategies and quality management, the direction and management of major projects, as well as project services. Government transfers are provided to various organizations in support of transportation related activities. Recoveries are received from parties external to the ministry for services provided.

(d) Highway Operations

This sub–vote provides for executive direction for the Highway Operations Department and for regional and headquarters services in support of ministry programs throughout the province, including property expropriation and acquisition. Government transfers are provided to various organizations in support of transportation related activities. Recoveries are received from parties external to the ministry for services and materials provided.

(e) Highway Maintenance

This sub–vote provides for:

(i) *Road and Bridge Maintenance Contracts*—provides for payments to contractors for maintenance and operation of highways and roads, bridge structures, tunnels, and for winter maintenance including snow and ice removal. Recoveries are received from parties external to the ministry for services provided by these contractors on their behalf.

(ii) *Other Maintenance*—provides for the maintenance and operation of reaction ferries and ferry landings, district operations, and regional and headquarters maintenance activities which include, but are not limited to: centerline painting; electrical maintenance; noxious weed control; crosshatching; and avalanche control. Government transfers are provided to various organizations in support of transportation related activities. Recoveries are received from parties external to the ministry for services provided, use of ministry equipment and materials, and for leased premises; and

(iii) *Betterments*—provides for non–capitalized rehabilitation activities which include, but are not limited to: road upgrading; bridge betterments; pavement rehabilitation; avalanche mitigation; wildlife fencing; rock stabilization; rest area upgrades; roadside development; environmental clean up; and electrical installations and infrastructure upgrades. Recoveries are received from parties external to the ministry for projects.

Descriptions of Appropriations—Continued

Ministry of Transportation—Continued

(f) HIGHWAY CAPITAL CONSTRUCTION

This sub–vote provides for:

(i) *Recoverable Highway Expansion*—provides for planning, engineering, design, survey, construction, reconstruction, legal services, property acquisition and expropriation for provincial highways, roads, bridges, inland ferries and ferry landings, and tunnels. Recoveries are received from the BC Transportation Financing Authority for projects carried out on behalf of the authority to improve safety, capacity, accessibility and service levels. Recoveries are also received from other parties external to the ministry for work carried out on their behalf; and

(ii) *Recoverable Highway Rehabilitation*—provides for rehabilitation activities which include, but are not limited to: road and bridge surfacing; bridge rehabilitation and replacement; seismic retrofit; and safety improvements for provincial highways, roads, bridges, and tunnels. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for projects carried out on their behalf to preserve and replace the existing highway system.

(g) GRANT TO THE BC TRANSPORTATION FINANCING AUTHORITY

This sub–vote provides for a government transfer towards the financing costs related to capital road improvements undertaken by the corporation under the *Build BC Act.*

(h) INLAND FERRIES

This sub–vote provides for the operation and maintenance of cable ferries and ferries operated by licenced marine staff. This sub–vote also provides for rehabilitation and improvements to inland ferry vessels and ferry landings. Government transfers are provided to various organizations in support of ferry operations.

(i) OFFICE OF THE SUPERINTENDENT OF MOTOR VEHICLES

This sub–vote provides for the Office of the Superintendent of Motor Vehicles which administers sections of the *Motor Vehicle Act* relating to: dangerous drivers and the fitness of drivers; conducts appeals of administrative driving prohibitions and vehicle impoundments; and conducts hearings and reviews of Insurance Corporation of British Columbia decisions respecting driver licence sanctions, driver training and driver trainer licences, vehicle inspection facility and inspector licences, and licensing sanctions affecting motor carriers regulated under the National Safety Code. This sub–vote also provides for certain activities in support of the government traffic safety initiatives. Recoveries are received from the Insurance Corporation of British Columbia and other parties external to the ministry for services provided on their behalf.

(j) MOTOR CARRIER COMMISSION

This sub–vote provides for an independent body which regulates the province's commercial passenger industry (buses and taxis) pursuant to the *Motor Carrier Act.* The Commission, by delegation pursuant to the *Motor Vehicle Transport Act* (Canada) also issues licences for the inter–provincial and international road transport of passengers. This sub–vote also provides for the Reconsideration Panel which hears appeals of Commission decisions. Recoveries of costs are received from some participants in proceedings before the Commission.

Vote 46—Public Transit

This vote provides for the annual provincial government transfers towards costs incurred for providing public passenger and transportation services.

(a) BRITISH COLUMBIA TRANSIT

This sub–vote provides for the annual provincial government transfers towards costs incurred for providing public passenger and transportation services, including transportation services for the disabled, in various communities throughout the province including; operating transfers, debt servicing, and amortization of prepaid capital advances.

(b) RAPID TRANSIT PROJECT 2000

This sub–vote provides for the annual provincial government transfers towards costs incurred by Rapid Transit Project 2000, including: operating transfers, debt servicing, and amortization of prepaid capital advances.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the Financial Administration Act (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Descriptions of Appropriations—Continued

Ministry of Transportation—Continued

Motor Vehicle Impoundment Refunds

This account was established under the authority of the *Motor Vehicle Act* (R.S.B.C. 1996, chap. 318, sec. 104.8) to provide for the reimbursement of impoundment fees by the Superintendent of Motor Vehicles. Towing/storage fees are paid to impound lot operators on behalf of people who have had their vehicles improperly impounded pursuant to section 104 of the *Motor Vehicle Act.*

Write Off of Assets and Uncollectible Debts

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 17(1)).

Financing Transactions

Prepaid Capital Advances (Rapid Transit Project 2000)

Disbursements are provided for approved rapid transit capital expenditures in the Lower Mainland, and for capitalized borrowing costs relating to Rapid Transit Project 2000 debt.

Prepaid Capital Advances (British Columbia Transit)

Disbursements are provided for approved capital expenditures for selected public passenger transit services in communities around the province.

Ministry of Water, Land and Air Protection

Vote 47—Ministry Operations

This vote provides for environmental conservation, protection, recreation, education, and technology programs including support for cooperative relationships with First Nations. This vote also provides for management and corporate support services and functions related to these programs and initiatives including:

(a) Minister's Office

This sub–vote provides for the office of the Minister of Water, Land and Air Protection, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff.

(b) Corporate Services

This sub–vote provides for executive direction, policy development, coordination of legislation, program evaluation, economic and regulatory impact analysis, communications and public affairs. Under an agreement, the Ministry of Sustainable Resource Management provides corporate support services including: finance; administration; personnel; information systems; information and privacy; records management; special and corporate program coordination; consultation and support on program matters with First Nations; trust fund management for ministry operations and programs; and Forest Renewal BC coordination. Government transfers are provided for activities concerned with protection and management of the environment, and provincial parks and ecological reserves. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(c) Environmental Conservation

This sub–vote provides for the protection, maintenance, restoration and rehabilitation of diversity of British Columbia's ecosystems, landscapes and native plants and fish and wildlife populations, through regional offices and headquarter branches for programs including; management, protection, conservation and regulation of fresh water and anadromous fisheries; managing protecting and enhancing wildlife and its habitat while balancing ecological, cultural and recreational interests; and sustaining the diversity and integrity of ecosystems through habitat protection and the management of special areas including provincial parks. Government transfers are provided for activities concerned with access, protection and management of the environment. Costs are recovered for some program services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(d) Water, Land and Air Management and Protection

This sub–vote provides for clean, healthy and safe water, land and air for all living things through programs delivered from regional offices and headquarter branches including; surface and ground water management, ensuring public safety from floods through regulations of dykes; the administration and delivery of the Sustainable Environment Fund programs to develop and implement environmental management systems within the municipal, industrial and small business sectors to prevent pollution and remediate sites where pollution is occurring; maintain comprehensive air quality assessment, protection and improvement activities; water quality development for non–point source pollution, ambient criteria, and remediation plans and assessments; and manage environmental laboratory activities and standards. Government transfers are provided for activities concerned with access, protection and management of the environment. Costs related to the Sustainable Environment Fund are recovered from the Fund's Special Account. Some program costs are recovered for services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

Descriptions of Appropriations—Continued

Ministry of Water, Land and Air Protection—Continued

(e) PUBLIC AND ENVIRONMENTAL SAFETY

This sub–vote provides for reducing risks of harm to the environment and to people and property from natural and induced events through regulation of dykes; flood flow forecasting and mapping; human/wildlife conflicts; and the enforcement of environmental protection and resource management legislation to deter violations that harm the environment and resources. Government transfers are provided for activities concerned with access, protection and management of the environment. Costs are recovered for some programs services or from revenues from within the ministry, other ministries, other level of government, organizations and individuals.

(f) OUTDOOR RECREATION

This sub–vote provides for diverse outdoor recreational opportunities including: the provincial park and ecological reserves systems; maintenance of the provincial system of campsites; and hunting and angling recreation. Government transfers are provided for outdoor recreation related to access, protection and management of the environment. Funds generated from parks producing net revenue are used to partially fund the operating costs of the parks system. Some program costs are recovered for services or from revenues from within the ministry, other ministries, other levels of government, organizations and individuals.

(g) ENVIRONMENTAL REPORTING, SCIENCE AND TECHNOLOGY

This sub–vote provides for the management and delivery of programs that: report on public information on the state of environment and environmental trends; improve the quality of life of all British Columbians by promoting opportunities and activities that support environmental excellence through the development of policies, strategies and plans; and for youth employment and participation in environmental education activities including internship, eco–education and work crew programs.

(h) BRITANNIA MINE SITE REMEDIATION

This sub–vote provides for the estimated provincial costs of an indemnity provided to the prior owners of the Britannia Mine. The indemnity releases the prior owners from all liabilities related to the site and is net of payments from the previous owners.

Statutory Accounts

Payments Based on Contributions

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This section of the Act authorizes payments "where under an Act, agreement or undertaking, money is payable to the government, or money has been received by the government, for the purpose of or as a contribution towards expenditures."

Environment Management Act

This account was established under the authority of the *Environment Management Act* (R.S.B.C. 1996, chap. 118, sec. 6 (1)). This Act allows the minister responsible the authority to make an expenditure to enable an immediate response to an environmental disaster.

Special Accounts

Sustainable Environment Fund

This account was created by the *Sustainable Environment Fund Act, 1990*, and subsequent amendments. It provides for the protection of the air, land and water and for environmental renewal by preventing pollution, controlling pollutants and undertaking remediation activities through administration of the *Waste Management Act*, *Pesticide Control Act*, the *Environment Management Act*, and related regulations.

Revenue is derived from environmental levies, fees, licences, and contributions from the federal government and other organizations and individuals.

Expenses represent a transfer from the Ministry Operations Vote of the Ministries of: Sustainable Resource Management; and Water, Land and Air Protection for: administration; the development of policies, legislation and regulations, standards and criteria for discharges and emissions; monitoring and understanding the receiving environment; education, and encouragement of activities to prevent pollution; waste reduction; laboratory services; air and water quality; the clean–up of contaminated sites; special waste management; soil and water remediation projects; and government transfers to local governments, other organizations and individuals to assist in waste management, clean–up of contaminated sites and to support various environmental protection initiatives.

No financing transactions are provided for under this account.

Descriptions of Appropriations—Continued

Management of Public Funds and Debt

Vote 48 —Management of Public Funds and Debt

This vote provides for the cost of managing public funds and debt, and includes the following:

(a) Cost of Borrowing for Government Operating and Capital Financing Purposes

This sub–vote provides for the cost of interest on the direct debt of the province incurred or assumed for government operating purposes and for education, health facility and public transit capital financing purposes as follows:

(i) *Government Operating Purposes*—provides for interest costs on direct debt incurred or assumed for operating purposes, and for associated costs and fees charged for the borrowing and management of government funds and debt instruments. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments and prefunding operations are offset against the related interest expenditure. Costs associated with the student loans program are recovered from the debt servicing appropriation in the Ministry of Advanced Education;

(ii) *Schools Capital Financing*—provides for interest costs and associated costs and fees for approved capital construction projects, and bus and equipment purchases. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments are offset against the related interest expenditure. The remaining costs are recovered from the debt servicing appropriation in the Ministry of Education;

(iii) *Post–Secondary Institutions Capital Financing*—provides for interest costs and associated costs and fees for approved capital costs of new buildings, renovations and improvements to universities, colleges, institutes and agencies. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments are offset against the related interest expenditure. The remaining costs are recovered from the debt servicing appropriation in the Ministry of Advanced Education;

(iv) *Health Facilities Capital Financing*—provides for interest costs and associated costs and fees for approved capital costs of health facility projects. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments are offset against the related interest expenditure. The remaining costs are recovered from the debt servicing appropriation in the Ministry of Health Services;

(v) *Public Transit Capital Financing*—provides for interest costs and associated costs and fees for debt related to capital expenditures for selected public passenger transit services in communities around the province. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments are offset against the related interest expenditure. The remaining costs are recovered from the Public Transit vote appropriation in the Ministry of Transportation; and

(vi) *SkyTrain Extension Capital Financing*—provides for interest costs and associated costs and fees for debt related to rapid transit capital expenditures in the Lower Mainland. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure. The remaining costs are capitalized as interest during construction and are recovered from the Prepaid Capital Advances (Rapid Transit Project 2000) financing transaction in the Ministry of Transportation.

(b) Cost of Borrowing for Relending to Government Bodies

This sub–vote provides for the cost of interest on borrowings under the fiscal agency program, and all associated costs. These costs are fully recovered from government bodies. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure.

(c) Cost of Financial Agreements Entered into on Behalf of Government Bodies

This sub–vote provides for the cost of financial agreements entered into by the government on behalf of government bodies and all associated costs. These agreements are in relation to borrowings of the government bodies that do not involve the provincial government, and to commodity derivatives. These costs are fully recovered from government bodies. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure.

(d) Provincial Treasury Revenue Program

This sub–vote provides for costs associated with special revenue programs. The programs are structured so that interest (and other earnings) on program assets exceed interest (and other payments) on program liabilities. Any profit or loss is transferred to the Provincial Treasury Revenue Special Account. Recoveries may be made from investment earnings of the Consolidated Revenue Fund. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure.

(e) Cost of Unallocated Borrowing Under the Warehouse Program

This sub–vote provides for the costs associated with debt issued in advance of requirements. At the time of borrowing, the debt has not been allocated to the province or any government body. The program is structured so that interest (and other earnings) on program assets offsets interest (and other payments) on program liabilities. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure. There is no profit or loss associated with the program.

Descriptions of Appropriations—Continued

BC Family Bonus

Vote 49—BC Family Bonus

This vote provides funding for payments to low income families with children. A payment is made to Canada Customs and Revenue Agency for program administration. Recoveries are received from the federal government for the payment of Family Bonus to aboriginal families on reserves.

Other Appropriations

Vote 50—Contingencies (All Ministries) and New Programs (Minister of Finance)

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party.

This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. Ex-gratia payments are also provided for in this vote. In addition, this vote provides for funding of new government programs.

Vote 51—Commissions on Collection of Public Funds and Allowances for Doubtful Revenue Accounts (Minister of Advanced Education; Minister of Agriculture, Food and Fisheries; Minister of Attorney General; Minister of Community, Aboriginal and Women's Services; Minister of Competition, Science and Enterprise; Minister of Finance; Minister of Health Services; Minister of Human Resources; Minister of Provincial Revenue; Minister of Sustainable Resource Management; Minister of Transportation; and Minister of Water, Land and Air Protection)

This vote provides for the recognition of commissions paid for the collection of public funds and for allowances for doubtful collection of revenue accounts, and includes the following:

(a) Commissions on Collection of Public Funds

This sub-vote provides for the recognition of payments to or amounts withheld by parties on account of commissions and/or remunerations for services provided to the government relating to the administration, collection and management of revenue and accounts owed to the government as authorized under various statutes/regulations. This sub-vote also provides for collection costs incurred by the Loans Administration Branch, Ministry of Finance, and includes amounts related to the collection of:

(i) *Ministry of Advanced Education*—student loans and other government accounts;
(ii) *Ministry of Agriculture, Food and Fisheries*—livestock fees and other government accounts;
(iii) *Ministry of Attorney General*—court fines and penalties and other government accounts;
(iv) *Ministry of Community, Aboriginal and Women's Services*—administration of gas and electrical safety fees, and other government accounts;
(v) *Ministry of Competition, Science and Enterprise*—student venture loans and other government accounts;
(vi) *Ministry of Finance*—registry fees, provincial treasury operations fees and other government accounts;
(vii) *Ministry of Health Services*—Medical Services Plan premiums, insurance claims receipts, ambulance service, Vital Statistics Agency fees and other government accounts;
(viii) *Ministry of Human Resources*—BC Benefits overpayments and other government accounts;
(ix) *Ministry of Provincial Revenue*—personal and corporate income tax, social service tax, fuel tax, tobacco tax, timber and other resource based fees and other government accounts;
(x) *Ministry of Sustainable Resource Management*—collection of water and land resources fees, licenses and other government accounts;
(xi) *Ministry of Transportation*—administration of motor vehicle licenses and permits, motor vehicle violation fines, air care emissions testing and other government accounts; and
(xii) *Ministry of Water, Land and Air Protection*—fishing and hunting licence fees and other government accounts.

(b) Allowance for Doubtful Accounts

This sub-vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations. Allowances are provided for the following revenue accounts:

(i) *Ministry of Agriculture, Food and Fisheries*—veterinarian and plant laboratory fees and other government accounts;
(ii) *Ministry of Attorney General*—government imposed fines amounts due under various cost-sharing agreements and other government accounts;
(iii) *Ministry of Community, Aboriginal and Women's Services*—gas and electrical safety fees and other government accounts;
(iv) *Ministry of Finance*—outstanding registry fees and other government accounts;
(v) *Ministry of Health Services*—Medical Services Plan premiums, ambulance service fees, Vital Statistics Agency fees and other government accounts;
(vi) *Ministry of Human Resources*—BC Benefits overpayments and other government accounts;

Descriptions of Appropriations—Continued

Other Appropriations—Continued

(vii) *Ministry of Provincial Revenue*—personal and corporate income tax, social service tax, fuel tax, tobacco tax, outstanding stumpage billing for timber harvested under various licenses, other resource based outstanding fees/receipts and other government accounts;
(viii) *Ministry of Sustainable Resource Management*—outstanding water and land resources fees and rentals and other government accounts;
(ix) *Ministry of Transportation*—motor vehicle violation fines, motor vehicle licenses and other government accounts; and
(x) *Ministry of Water, Land and Air Protection*—hunting and fishing licences, waste management fees and other government accounts.

(c) RECOVERIES
This sub–vote provides for recoveries that represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations, and allowances for doubtful collections for revenue accounts which are deducted from gross revenues.

Vote 52—Environmental Assessment Office (Minister of Sustainable Resource Management)

This vote provides for the overall administration of a neutral and publicly open process for the assessment of the environmental, economic, social, cultural, heritage and health effects of major project proposals in British Columbia. In addition, the Environmental Assessment Office provides the facilitation, coordination and resources for reviews and other forms of enhanced public consultation that are considered special, or unique projects. Government transfers are made to participants in project assessments who would be unable to participate without financial assistance.

Vote 53—Environmental Boards and Forest Appeals Commission (Minister of Sustainable Resource Management; Minister of Water, Land and Air Protection; Minister of Forests)

This vote provides for:

(a) ADMINISTRATION AND SUPPORT SERVICES
This sub–vote provides for administrative and support services for the Environmental Boards and the Forest Appeals Commission. Administrative costs for some appeals are recovered from the Ministry of Health Services.

(b) ENVIRONMENTAL APPEAL BOARD
This sub–vote provides for operation of the Environmental Appeal Board, which hears appeals to decisions made under environmental legislation. Costs related to some appeals are recovered from the Ministry of Health Services.

(c) ENVIRONMENTAL ASSESSMENT BOARD
This sub–vote provides for independent public hearings on project proposals under the *Environmental Assessment Act*, for reviews of matters referred by the Minister of Sustainable Resource Management and for reviews of activities under other enactments. Government transfers are provided to participants in public hearings who would be unable to participate without financial assistance.

(d) FOREST APPEALS COMMISSION
This sub–vote provides for operation of the Forest Appeals Commission in meeting the requirements of Part 9 of the *Forest Practices Code of British Columbia Act*, including hearing appeals under the Act, evaluating how the Act, regulations and standards are functioning, and recommending amendments. This sub–vote further provides for the hearing of appeals by the Forest Appeals Commission under Part 12 of the *Forest Act* and section 41 of the *Range Act*.

Vote 54—Forest Practices Board (Minister of Forests)

This vote provides for the operation of the Forest Practices Board in meeting the requirements of Part 8 of the *Forest Practices Code of British Columbia Act*, including independent audits and special investigations of forest practices, investigations of public complaints, and reviews of administrative decisions.

Vote 55—Public Sector Employers' Council (Minister of Finance)

This vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established under the *Public Sector Employers Act, 1993*, and includes salaries and remuneration of the secretariat staff and related expenses. The council sets and coordinates strategic directions in human resource management and labour relations, and advises government with respect to human resource issues in the public sector. The council also provides government transfers to public sector employers to support youth employment objectives.

Vote 56—Seismic Mitigation (Minister of Finance)

This vote provides for government transfers for approved seismic mitigation projects in existing buildings funded by the provincial government. Transfers are made to participating agencies including school districts, health authorities, universities, colleges, institutes, the British Columbia Buildings Corporation, and the British Columbia Housing Management Commission.

Descriptions of Appropriations—Continued

Other Appropriations—Continued

Vote 57(S)—Skeena Cellulose Inc. (Minister of Competition, Science and Enterprise; Minister of Finance; Minister of Forests; Minister of Provincial Revenue; Minister of Sustainable Resource Management; Minister of Water, Land and Air Protection)

This vote provides for the recognition of costs related to restructuring the provincial government's direct and indirect interests in Skeena Cellulose Inc. including: payout of loan guarantees; provision for the write-off of fiscal agency loans and any outstanding financial Crown claims; and recognition of liabilities related to environmental remediation.

Vote 58(S)—Government Restructuring (All Ministries)

This vote provides funding for costs associated with Voluntary Departure and Early Retirement Incentive programs, employee termination benefits and related severance costs, facility closure costs, costs to consolidate and relocate operations and other costs associated with the government's approved plan for restructuring.

Special Accounts

Insurance and Risk Management

This account was established by the *Financial Administration Amendment Act, 1989*, and provides insurance and/or risk management services to government bodies, ministries, public authorities, and classes of persons and public authorities designated by regulation. The account is administered by the Ministry of Management Services.

Revenue and recoveries represent amounts paid into the account by or in respect of participants under agreements, and earnings of the account. Expenses represent the cost of services provided to or on behalf of participants, amounts required to be paid under regulation or amounts appropriated for that purpose. Revenues are received from government entities not included in the Consolidated Revenue Fund. Expenses are for administrative costs associated with risk management services; and costs related to agreements or arrangements for risk management services, purchases of insurance, and/or self–insurance services provided to government bodies, ministries, public authorities, persons, hospitals, regional health boards, community health councils, schools, colleges, and universities, and for investigation and settlement of claims. Recoveries are received from government entities included in the Consolidated Revenue Fund, and are netted against expenses.

Unclaimed Property

This account was created by the *Unclaimed Property Act, 1999*. The purpose of the legislation is to reunite owners with their unclaimed property held by government and others. Revenues represent unclaimed money deposits, and any unclaimed property remitted to government by holders under section 12 of the *Unclaimed Property Act*, and related fees. Expenses from the account represent claims paid out to owners, and all costs associated with the administration of the Act and regulations.

No financing transactions are provided for under this account.

Purchasing Commission Working Capital Account

This account was established by authority of the *Purchasing Commission Act*. The account is administered by the Ministry of Management Services. The account provides the Purchasing Commission with working capital to finance the acquisition of capital assets for use by special offices and ministries. All expenditures are recoverable from ministries and special offices over the life of the capital assets.

Revenue is received from the disposal of government assets.

Statement of Staff Utilization
for the Fiscal Year Ended March 31, 2002
(Unaudited)

	Estimated[1]	Actual	Under (Over)
Legislation	218	303	(85)
Officers of the Legislature	252	217	35
Office of the Premier	198	159	39
Advanced Education	359	333	26
Agriculture, Food and Fisheries	392	346	46
Attorney General	3,837	3,749	88
Children and Family Development	5,093	4,797	296
Community, Aboriginal and Women's Services	1,216	1,138	78
Competition, Science and Enterprise	305	253	52
Education	378	370	8
Energy and Mines	286	262	24
Finance	627	559	68
Forests	4,083	3,850	233
Health Planning	50	31	19
Health Services	3,533	3,415	118
Human Resources	3,025	2,925	100
Management Services	1,465	1,456	9
Provincial Revenue	817	732	85
Public Safety and Solicitor General	2,904	2,852	52
Skills Development and Labour	541	465	76
Sustainable Resource Management	1,519	1,282	237
Transportation	2,303	2,241	62
Water, Land and Air Protection	1,317	1,346	(29)
Other Appropriations	126	134	(8)
	34,844	**33,214**	**1,630**

[1] The estimated numbers include transfers due to government reorganizations during the year.

Staff utilization is the full time equivalent of the number of persons employed in the fiscal year whose salaries are paid directly by the Consolidated Revenue Fund.

Consolidated Revenue Fund
Schedule of Restructuring Exit Expense and Other Restructuring Expense
by Group Account Classification
for the Fiscal Year Ended March 31, 2002
(In Thousands—Unaudited)

	Restructuring Exit Expense					Other Restructuring Expense				
	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Total Restructuring Exit Expense	Salaries and Benefits	Operating Costs	Government Transfers	Total Other Restructuring Expense	Total
	$	$	$	$	$	$	$	$	$	$
Legislation					0				0	0
Officers of the Legislature	19	918			937	3	6		9	946
Office of the Premier					0				0	0
Advanced Education		2,017	42,000	1,556	45,573				0	45,573
Agriculture, Food and Fisheries					0				0	0
Attorney General		3,547			3,547		157	4,000	4,157	7,704
Children and Family Development	7,632	300			7,932	460	546	420	1,426	9,358
Community, Aboriginal and Women's Services	2,115	127			2,242		219		219	2,461
Competition, Science and Enterprise					0				0	0
Education		134			134				0	134
Energy and Mines					0				0	0
Finance					0		247		247	247
Forests					0				0	0
Health Planning					0				0	0
Health Services					0				0	0
Human Resources	5,976				5,976		12		12	5,988
Management Services					0		30		30	30
Provincial Revenue					0				0	0
Public Safety and Solicitor General		12,001			12,001		66		66	12,067
Skills Development and Labour	33				33				0	33
Sustainable Resource Management		200			200				0	200
Transportation					0				0	0
Water, Land and Air Protection		2,162			2,162				0	2,162
Other Appropriations	79,174	786		751	80,711		275		275	80,986
	94,949	**22,192**	**42,000**	**2,307**	**161,448**	**463**	**1,558**	**4,420**	**6,441**	**167,889**

The restructuring exit expenses are non-recurring incremental expenses that provide no future benefit to the province, and are a direct result of the government restructuring plan. They are segregated according to Generally Accepted Accounting Principles (GAAP). Other restructuring expenses are included on this schedule for information purposes; however, these are considered part of normal operating expenses for inclusion on the operating statement.

Other restructuring expense includes changes to continuing operations, such as combining offices, relocating staff and retraining staff who will remain. The restructuring exit expense includes expenses of terminating operations, such as voluntary and involuntary staff exit costs, early retirement payments, closing costs of a facility, and cost of lease cancellations.

This schedule shows the restructuring exit expense and the other restructuring expense against the special offices, ministries and other appropriations that held the appropriation for them. The Government Restructuring (All Ministries) vote contains the majority of workforce adjustment costs and is reported against Other Appropriations. The next schedule shows the breakdown of Salaries and Benefits against the special offices and ministries to which they relate.

Consolidated Revenue Fund
Schedule of Restructuring Exit Expense and Other Restructuring Expense by Program
for the Fiscal Year Ended March 31, 2002
(In Thousands—Unaudited)

	Restructuring Exit Expense					Other Restructuring Expense				
	Salaries and Benefits	Operating Costs	Government Transfers	Other Expenses	Total Restructuring Exit Expense	Salaries and Benefits	Operating Costs	Government Transfers	Total Other Restructuring Expense	Total
	$	$	$	$	$	$	$	$	$	$
Legislation					0				0	0
Officers of the Legislature	636	918			1,554	3	6		9	1,563
Office of the Premier	223				223				0	223
Advanced Education	829	2,017	42,000	1,556	46,402				0	46,402
Agriculture, Food and Fisheries	593				593				0	593
Attorney General	5,321	3,547			8,868		157	4,000	4,157	13,025
Children and Family Development	7,632	300			7,932	460	546	420	1,426	9,358
Community, Aboriginal and Women's Services	2,407	127			2,534		219		219	2,753
Competition, Science and Enterprise	437				437				0	437
Education	994	134			1,128				0	1,128
Energy and Mines	857				857				0	857
Finance	1,301				1,301		247		247	1,548
Forests	7,485				7,485				0	7,485
Health Planning	189				189				0	189
Health Services	6,696				6,696				0	6,696
Human Resources	5,976				5,976		12		12	5,988
Management Services	2,850				2,850		30		30	2,880
Provincial Revenue	853				853				0	853
Public Safety and Solicitor General	5,937	12,001			17,938		66		66	18,004
Skills Development and Labour	3,470	257			3,727				0	3,727
Sustainable Resource Management	3,667	200			3,867				0	3,867
Transportation	8,896	529			9,425				0	9,425
Water, Land and Air Protection	3,078	2,162			5,240				0	5,240
Other Appropriations[1]	24,622			751	25,373		275		275	25,648
	94,949	**22,192**	**42,000**	**2,307**	**161,448**	**463**	**1,558**	**4,420**	**6,441**	**167,889**

This schedule shows the restructuring exit expense and the other restructuring expense against the special offices, ministries and other appropriations to which they relate and not the funding source. Most workforce adjustment costs were funded from the Government Restructuring (All Ministries) vote in Other Appropriations.

[1]The amount shown against Other Appropriations for Salaries and Benefits contains expenses that are not attributable to any specific ministry.

Schedule of Prepaid Capital Advances by Ministry for the Fiscal Year Ended March 31, 2002

(In Thousands—Unaudited)

	Total Appropriations			
	Estimated	Other Authorizations	Total	Actual Disbursements
Prepaid Capital Advances	$	$	$	$
Advanced Education	123,000		123,000	77,739
Education	305,000		305,000	282,371
Health Services	274,000		274,000	168,550
Transportation	316,000		316,000	207,145
	1,018,000	**0**	**1,018,000**	**735,805**

Schedule of Other Financing Transactions by Ministry
for the Fiscal Year Ended March 31, 2002
(In Thousands–Unaudited)

	Total Appropriations				
	Estimated Disburse-ments	Other Authoriz-ations	Total Appropr-iations	Actual Disburse-ments	Net Under (Over)
Loan, Investment and Other Requirements	$	$	$	$	$
Advanced Education					
British Columbia Student Loan Program	115,500		115,500	90,494	25,006
Agriculture, Food and Fisheries					
Crop Insurance Stabilization	3,000		3,000		3,000
Attorney General					
Interest on Trusts and Deposits	957	184	1,141	1,141	
Treaty Settlement and Implementation Costs	3,973		3,973	2,311	1,662
Children and Family Development					
Human Services Providers Financing Program	8,300		8,300	11	8,289
Competition, Science and Enterprise					
Industrial Incentive Fund (Special Account)		399	399	399	
Small Business Incentive Fund (Special Account)	250		250		250
Energy and Mines					
Columbia Basin Accord	50,000		50,000	50,000	
Forests					
Small Business Forest Enterprise Program (Special Account)	17,180	409	17,589	17,589	
Health Services					
Health Innovation Incentive Program	8,000		8,000	4,929	3,071
Provincial Revenue					
International Fuel Tax Agreement (Motor Fuel Tax Act)	4,000		4,000	2,505	1,495
Land Tax Deferment Act	21,500		21,500	18,757	2,743
Provincial Home Acquisition (Special Account)	140		140	26	114
Sustainable Resource Management					
Crown Land Special Account	1,000		1,000	23	977
	233,800	**992**	**234,792**	**188,185**	**46,607**
Revenue Collected for, and Transferred to, Other Entities					
Energy and Mines					
Oil and Gas Commission Act	14,900	2,517	17,417	17,417	
Forests					
BC Forest Renewal Act	167,200		167,200	144,355	22,845
Provincial Revenue					
British Columbia Ferry Corporation Act (Motor Fuel Tax)	73,700		73,700	70,622	3,078
British Columbia Transit Act (Motor Fuel Tax)	7,700		7,700	7,561	139
Build BC Act (Motor Fuel and Social Service Taxes)	203,500		203,500	194,575	8,925
Greater Vancouver Transportation Authority Act (Motor Fuel and Social Services Taxes)	197,400	3,222	200,622	200,622	
Rural Area Property Taxes	168,000		168,000	163,964	4,036
Tobacco Tax Amendment Act	1,500		1,500	1,454	46
Tourism British Columbia (Hotel Room Tax Act)	25,000		25,000	23,758	1,242
Public Safety and Solicitor General					
British Columbia Racing Commission	13,800	324	14,124	14,124	
	872,700	**6,063**	**878,763**	**838,452**	**40,311**

Schedule of Capital Financing Transactions by Classification
for the Fiscal Year Ended March 31, 2002
(In Thousands—Unaudited)

Special Offices and Ministries	Total Appropriations[1]	Actual Capital Expenses by Classification: Land and Land Improvements	Buildings	Specialized Equipment	Office Furniture and Equipment	Vehicles	Information Systems	Tenant Improvements	Roads, Bridges and Ferries	Recoveries and Other	Total Expenses
	$	$	$	$	$	$	$	$	$	$	$
Legislation	4,477				564		550				1,114
Officers of the Legislature	3,759				27		1,428				1,455
Office of the Premier	514				31		184				215
Advanced Education	3,806				23		2,094				2,117
Agriculture, Food and Fisheries	1,884			407	16	698	780			(17)	1,884
Attorney General	25,258			1,662	335	1,443	12,292	8,541			24,273
Children and Family Development	22,727			74	749	1,135	5,963	360			8,281
Community, Aboriginal and Women's Services	6,890			141	215	290	3,104	444		(28)	4,166
Competition, Science and Enterprise	1,303			5	3	21	999				1,028
Education	5,797				101		4,492				4,593
Energy and Mines	994			85		353	362				800
Finance	11,022				86		6,781				6,867
Forests	18,798	1,774	871	2,345	181	5,890	7,230				18,291
Health Services	26,504			2,111	176	6,870	10,464				19,621
Human Resources	13,966				819	425	3,862				5,106
Management Services	34,284			556	134		19,246	349			20,285
Provincial Revenue	16,580			6	310	80	5,663	172			6,231
Public Safety and Solicitor General	6,618			235	84	869	1,539	58		(232)	2,553
Skills Development and Labour	6,031				1,752	20	962	317			3,051
Sustainable Resource Management	35,027	26,233		365	173	363	7,491	402			35,027
Transportation	15,516		318	4,986	45	4,341	4,190	240	1,396		15,516
Water, Land and Air Protection	20,229	11,233	1,182	2,219	83	3,997	1,515				20,229
Other Appropriations											
Contingencies (All Ministries) and New Programs	10,591										0
Environmental Assessment Office	186										0
Environmental Boards and Forest Appeals Commission	130						13				13
Forest Practices Board	125				22		102				124
Public Sector Employer's Council	94						55				55
Insurance and Risk Management	448				17		182				199
Unclaimed Property	50						6				6
	293,608	**39,240**	**2,371**	**15,197**	**5,946**	**26,795**	**101,549**	**10,883**	**1,396**	**(277)**	**203,100**

[1]The total appropriation amount presented includes the original estimate, statutory authorization and Contingencies (All Ministries) and New Programs.

Statutory Spending Authorities for Disbursements
as at March 31, 2002
(In Thousands—Unaudited)

Special Accounts	Chapter	Section	Purpose	Amounts Accessed 2001/02	Amounts Accessed 2000/01
				$	$
BC–Alcan Northern Development Fund Act	chap. 3	sec. 5	Northern Development Fund	3,511	
Build BC Act	chap. 40	sec. 8	Build BC		309
Correction Act	chap. 74	sec. 17(3)	Inmate Work Program	1,548	1,544
Financial Administration Act	chap. 138	sec. 30(5)	Insurance and Risk Management	13,788	14,224
Financial Administration Act	chap. 138	sec. 48(3)	Provincial Treasury Operations		
Financial Administration Act	chap. 138	sec. 49(3)	Provincial Treasury Revenue		
Forest Act	chap. 157	sec. 109	Small Business Forest Enterprise Account	130,333	330,019
Grazing Enhancement Special Account Act	chap. 175	sec. 3(2)	Grazing Enhancement Fund	2,464	2,453
Health Special Account Act	chap. 185	sec. 3	Health Special Account	144,500	136,350
Home Conversion and Leasehold Loan Act	chap. 192	sec. 17(1)	Provincial Home Acquisition	12	16
Home Purchase Assistance Act	chap. 195	sec. 17(1)	Provincial Home Acquisition		
Industrial Development Incentive Act	chap. 221	sec. 1	Small Business Incentive Program		
Industrial Development Incentive Act	chap. 221	sec. 2	Industrial Incentive Fund	399	17,361
Industry Training and Apprenticeship Act	chap. 50	sec. 8(3)	Industry Training and Apprenticeship Programs	82,452	74,611
Insurance for Crops Act	chap. 229	sec. 3	Crop Insurance Stabilization		
Livestock Protection Act	chap. 273	sec. 14	Livestock Protection	10	9
Medical and Health Care Services Special Account Act	chap. 284	sec. 4	Medical and Health Care Services	12,785	15,571
Ministry of Lands, Parks and Housing Act	chap. 307	sec. 7(2)	Crown Land	6,849	19,137
Public Guardian and Trustee Act	chap. 390	sec. 21(2)	Public Guardian and Trustee of British Columbia	18,738	17,905
Purchasing Commission Act	chap. 392	sec. 21(3)	Purchasing Commission Working Capital Account		
Science and Technology Fund Act	chap. 414	sec. 4	Science and Technology Fund	16,119	22,961
South Moresby Implementation Account Act	chap. 435	sec. 4	South Moresby Implementation—Forest Replacement and Forestry Compensation		269
Special Accounts Appropriation and Control Act	chap. 436	sec. 4	First Citizens' Fund	2,794	2,690
Special Accounts Appropriation and Control Act	chap. 436	sec. 5	Forest Stand Management Fund	2,224	1,648
Special Accounts Appropriation and Control Act	chap. 436	sec. 7	Forfeited Crime Proceeds Fund	3,764	679
Special Accounts Appropriation and Control Act	chap. 436	sec. 6	Habitat Conservation Fund		
Special Accounts Appropriation and Control Act	chap. 436	sec. 8	Physical Fitness and Amateur Sports Fund	1,550	1,549
Special Accounts Appropriation and Control Act	chap. 436	sec. 9	Olympic Arts Fund		
Sustainable Environment Fund Act	chap. 445	sec. 5	Sustainable Environment Fund	31,345	31,345
Unclaimed Property Act	chap. 48	sec. 7(4)	Unclaimed Property	1,139	1,194
University Endowment Land Act	chap. 469	sec. 18(1)	University Endowment Lands Administration	4,142	3,270
Vancouver Island Natural Gas Pipeline Act	chap. 474	secs. 4(1), 5(1), 6(2)	Vancouver Island Natural Gas Pipeline Assistance	281	815
Victims of Crime Act	chap. 478	sec. 9(4)	Victim Surcharge Special Account	7,186	7,186
Total Special Accounts				**487,933**	**703,115**

Statutory Spending Authorities for Disbursements
as at March 31, 2002
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2001/02	Amounts Accessed 2000/01
				$	$
Special Fund					
Natural Resource Community Fund Act	chap. 331	sec. 5	Natural Resource Community Fund		
Total Special Fund				0	0
Other Statutory Authorities					
Agricultural Land Commission Act	chap. 10	sec. 48	Expenses—commission		
Animal Disease Control Act	chap. 14	sec. 22	Administration expenses		
Auditor General Act	chap. 23	sec. 3	Expenses—Auditor General		
British Columbia Buildings Corporation Act	chap. 33	sec. 15(5)	Payment of guarantees		
British Columbia Buildings Corporation Act	chap. 33	sec. 16(3)	Guarantee for leases		
British Columbia Enterprise Corporation Act	chap. 35	sec. 6(3)	Payment of guarantees		
British Columbia Railway Finance Act	chap. 37	sec. 12(7)	Payment of guarantees		
British Columbia Transit Act	chap. 38	sec. 21(4)	Reimbursement—gasoline tax		
British Columbia Transit Act	chap. 38	sec. 27	Loans to the authority		
Build BC Act	chap. 40	secs. 19(1), 20	Build BC initiatives		
Capital Financing Authority Repeal and Debt Restructuring Act	chap. 6	sec. 3(3)	Debt servicing contributions		
Cattle (Horned) Act	chap. 44	sec. 7	Livestock improvement	31	14
Child, Youth and Family Advocacy Act	chap. 47	sec. 15(1)	Salary, expenses—Advocate		
Community Financial Services Act	chap. 61	sec. 3(2)(3)	To purchase shares in capital stock		
Constitution Act	chap. 66	sec. 57	Expenses—Legislative Assembly		
Corporation Capital Tax Act	chap. 73	sec. 30(1)	Refunds		
Criminal Injury Compensation Act	chap. 85	sec. 2,7	Compensation—family of victims of crimes		
Crown Proceeding Act	chap. 89	secs. 13,14	Payment of claims		68,575
Election Act	chap. 106	sec. 11(1)	Elections		
Electoral Boundaries Commission Act	chap. 107	sec. 8	Commission expenses		
Emergency Program Act	chap. 111	sec. 16	Disasters and civil defence		1,608
Environment, Lands and Parks Statutes Amendment Act	chap. 18	sec. 2(14.5)	Appeals		
Environment Management Act	chap. 118	sec. 6(1)	Environmental emergency	233	
Escheat Act	chap. 120	sec. 13(2)	Estate disbursement		
Ferry Corporation Act	chap. 137	sec. 18(5)	Payment of guarantees		
Ferry Corporation Act	chap. 137	sec. 19(3)	Guarantee for leases		
Ferry Corporation Act	chap. 137	sec. 21(2)	Purchase of shares		1,089
Financial Administration Act	chap. 138	sec. 21(2)	Extinguishment—debt		
Financial Administration Act	chap. 138	sec. 21(2)	Write off of assets and uncollectible debts	1,933	3,227

Statutory Spending Authorities for Disbursements
as at March 31, 2002
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2001/02 $	Amounts Accessed 2000/01 $
Financial Administration Act	chap. 138	sec. 21(2)	Payment of fee		
Financial Administration Act	chap. 138	sec. 21(2)	Refunds		
Financial Administration Act	chap. 138	sec. 21(2)	Remissions		
Financial Administration Act	chap. 138	sec. 21(2)	Loan Write-off		5,045
Financial Administration Act	chap. 138	sec. 21(2)	Public debt expenses		
Financial Administration Act	chap. 138	sec. 21(2)	Special Warrants		74,188
Financial Administration Act	chap. 138	sec. 21(2)	Collection Agency Commission	1	
Financial Administration Act	chap. 138	sec. 21(2)	Payments based on contributions		
Financial Administration Act	chap. 138	sec. 21(2)	Payments after fiscal year-end		
Financial Administration Act	chap. 138	sec. 20(1)	Interest on revenue refunds		366
Financial Administration Act	chap. 138	sec. 21(2)	Advances		
Financial Administration Act	chap. 138	sec. 21(2)	Administration of Investments	184	107
Financial Administration Act	chap. 138	sec. 21(2)	Money not applied to be repaid		
Financial Administration Act	chap. 138	sec. 21(2)	Prepaid Capital Advance		105,662
Financial Administration Act	chap. 138	sec. 21(2)	Power to invest		
Financial Administration Act	chap. 138	sec. 21(2)	Payment of indemnities		
Financial Administration Act	chap. 138	sec. 21(2)	Amortization of prepaid capital advances		
Financial Administration Act	chap. 138	sec. 21(2)	Compensation costs		
Financial Administration Act	chap. 138	sec. 21(2)	Payment of guarantee or indemnity		
Financial Administration Act	chap. 138	sec. 23(3)	Expenditure of estimated recoveries		306
Financial Information Act	chap. 140	sec. 4(4)	Charges and fees of person conducting audit		
Financial Institutions Act	chap. 141	sec. 85(5)	Inactive deposits		
Fire Services Act	chap. 144	sec. 12	Remuneration—local assistant		
Fire Services Act	chap. 144	sec. 16(6)	Inquiry expenses		
Flood Relief Act	chap. 151	sec. 6	Flood costs		
Forest Practices Code of British Columbia Act	chap. 159	sec. 170(3)	Forest Services		
Forest Practices Code of British Columbia Act	chap. 159	sec. 171	Firefighting		22,410
Forest Renewal Act	chap. 160	sec. 11(4)	Stumpage revenue for Forest Renewal BC		
Fort Nelson Indian Reserve Minerals Revenue Sharing Act	chap. 16	sec. 7	Revenue Sharing Agreements	3,200	790
Freedom of Information and Protection of Privacy Act	chap. 165	sec. 40(1)	Salary and expense of Commissioner		
Greenbelt Act	chap. 176	sec. 5(2)	Preservation of greenbelt land		
Home Owner Grant Act	chap. 194	sec. 14(2)	Home owner grant		3,570
Horse Racing Tax Act	chap. 199	sec. 2(2)	Tax imposed on persons betting at racecourses	324	
Hospital (Auxiliary) Act	chap. 201	sec. 3(3)	Reimbursement of recovered expenses		
Hospital District Act	chap. 202	sec. 39(4)	Payment of guarantees		
Hotel Room Tax Act	chap. 207	various	Refunds		
Human Resource Facility Act	chap. 209	sec. 1	Grants—special homes and residences		
Hydro and Power Authority Privatization Act	chap. 213	sec. 21(3)	Claim of Liability		

Statutory Spending Authorities for Disbursements as at March 31, 2002

(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2001/02 $	Amounts Accessed 2000/01 $
Income Tax Act	chap. 215	sec. 78	Administration expenses		
Indian Cut-off Lands Disputes Act	chap. 218	sec. 5	Payment of claims		80
Industrial Development Incentive Act	chap.221	sec. 3(1)	Funding Special Account		
Inquiry Act	chap. 224	sec. 18	Commission expenses		
Insurance Corporation Act	chap. 228	sec. 28	Excess liabilities paid to corporations		
Insurance Premium Tax Act	chap. 222	sec. 15(1)	Reimbursement of overpayment		
International Financial Business (Tax Refund) Act	chap. 235	sec. 5(1)	Refunds		
Land Title Act	chap. 250	sec. 306	Assurance Fund		
Legislative Assembly Allowances and Pension Act	chap. 257	secs. 13,31	Expenses—Legislative Assembly		5,700
Legislative Assembly Management Committee Act	chap. 258	sec. 6.1	Expenses—Legislative Management Committee		
Legislative Procedure Review Act	chap. 261	sec. 8	Expenses—review		
Liquor Distribution Act	chap. 268	sec. 20(2)	Collection at customs		
Livestock Act	chap. 270	sec. 10	Reimbursement of keeper (recoverable)		
Local Government Act	chap. 323	sec. 9(2)(c)	Procedure and costs for vote on incorporation		
Local Government Act	chap. 323	sec. 23(1)	Transfer of Provincial tax money		
Local Government Grants Act	chap. 275	sec. 4(2)	To satisfy conditional grant liabilities		
Local Services Act	chap. 276	sec. 6	Advancing Money Required (Recoverable)		
Logging Tax Act	chap. 277	sec. 21(1)	Reimbursement of overpayment		
Members' Conflict of Interest Act	chap. 287	sec. 24	Commissioner's conflict of interest		20
Mineral Land Tax Act	chap. 290	sec. 16(1)	Refunds		67
Mines Act	chap. 293	sec. 17(2)	Mine improvement	20	27
Miscellaneous Statutes Amendment Act (No.3) 1997	chap. 29	sec. 31	Legislative Assembly Management Committee		
Motor Fuel Tax Act	chap. 317	various	Refunds	3,222	1,517
Motor Vehicle Act	chap. 318	sec. 104.8	Motor Vehicle Impoundment Refunds	70	48
Municipal Aid Act	chap. 324	sec. 2	Improvements		
Muskwa-Kechika Management Act	chap. 38	sec. 18(1)(a)	Contributions		
Natural Gas Price Act	chap. 329	sec. 3(a)	Recovery of penalty		
Oil and Gas Commission Act	chap. 38	sec. 23	Payment of fees	2,517	4,241
Ombudsman Act	chap. 340	sec. 4	Expenses—Ombudsman		
Pension Agreement Act	chap. 351	sec. 6	Payment of liabilities		
Petroleum and Natural Gas Act	chap. 361	sec. 123(2)	Safeguarding dangerous operations		
Police Act	chap. 367	sec. 11(3)	Ministerial Liability		
Police Act	chap. 367	sec. 38(3)	Emergency Situation—expenses		
Property Tax Transfer Act	chap. 378	various	Refunds		
Provincial Court Act	chap. 379	sec. 9(7)	Part time salary—Judges		
Provincial Court Act	chap. 379	sec. 12(1)	Salary and expenses—Judges		
Provincial Court Act	chap. 379	sec. 13(16)	Compensation advisory committee		

Statutory Spending Authorities for Disbursements
as at March 31, 2002
(In Thousands—Unaudited)—Continued

	Chapter	Section	Purpose	Amounts Accessed 2001/02	Amounts Accessed 2000/01
				$	$
Provincial Court Act	chap. 379	sec. 27(4)	Inquiry legal counsel		
Public Service Benefit Plan Act	chap. 386	sec. 5	Expenses related to contracts		
Public Trustee Act	chap. 390	sec. 4(2), (3),(4)	Trustee's Liability		
Public Works Agreement Act	chap. 391	sec. 3	Administration expenses		
Queen's Printer Act	chap. 394	sec. 11(2)	Business losses		
Recall and Initiative Act	chap. 398	sec. 173	Administrative costs		
Referendum Act	chap. 400	sec. 7	Administration expenses		
Resort Municipality of Whistler Act	chap. 407	sec. 21	Administration expenses		
Riverbank Protection Act	chap. 408	sec. 12	Report preparation expenses		
School Act	chap. 412	sec. 153(3)	Provincial repayments to board		
School Act	chap. 412	sec. 137(4)	School Referendum Tax—Rural Area		
Shelter Aid for Elderly Renters Act	chap. 424	sec. 3	Payment for rental assistance		
Social Service Tax Act	chap. 441	various	Refunds		
Special Appropriations Act	chap. 437	sec. 1(1)	Barkerville Historic Park		
Special Appropriations Act	chap. 437	sec. 2(1)	Downtown Revitalization		
Special Appropriations Act	chap. 437	sec. 3(1)	Prevention of drug, alcohol and cigarette abuse		
Special Appropriations Act	chap. 437	sec. 4(1)	Forest, range and recreation resources		
Special Appropriations Act	chap. 437	sec. 5(1)	Provincial Computerization of Libraries		
Special Appropriations Act	chap. 437	sec. 6	Urban Transit		
Statute Uniformity Act	chap. 441	sec. 4	Travel and personal expenses of board		
System Act	chap. 446	sec. 13(2)	Payment of uneconomic commitments		
Taxation (Rural Area) Act	chap. 448	various	Refunds		
Tobacco Tax Act	chap. 452	sec. 43(2)	Collection at Customs and Postal		
Tourism British Columbia Act	chap. 13	sec. 13(1)	Hotel Room Tax Revenue		3,853
Trade and Convention Centre Act	chap. 455	sec. 2, 4	Vancouver Centre		
Unclaimed Money Act	chap. 467	sec. 4(1)	Payment of claims		
Vancouver Island Natural Gas Pipeline Act	chap. 474	sec. 4(2), 6(2)	Agreement Settlement		18,260
Waste Management Act	chap. 482	sec. 28.4(6)	Remediation services		
Water Act	chap. 483	sec. 37(3)	Removal of Works		
Total Other				**11,735**	**320,770**

Note: Any transfers to the General Account from Special Accounts and Special Funds have been eliminated from this schedule.